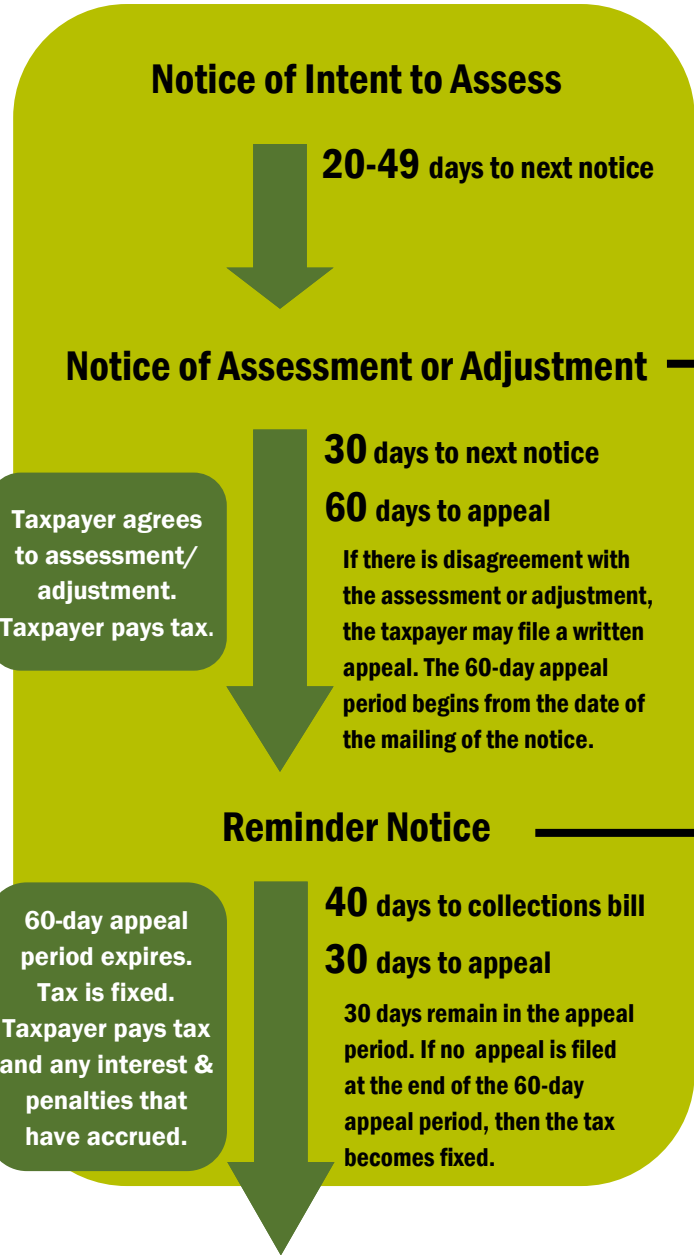
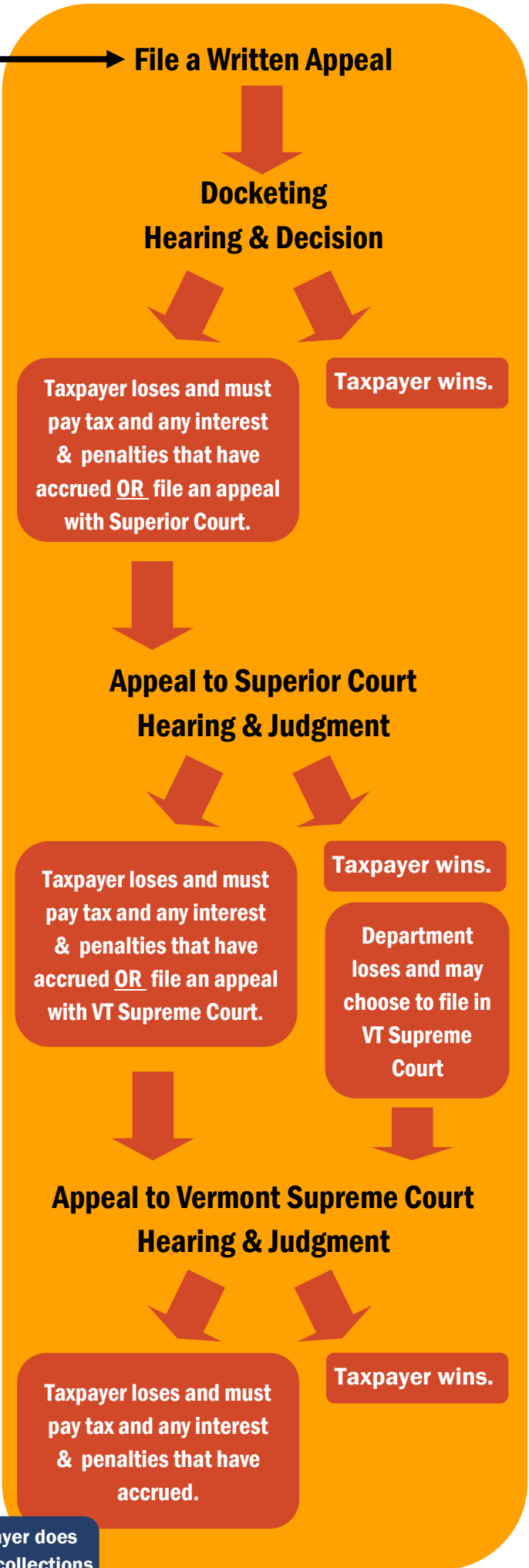


The Process to Wage Garnishment and Bank Levy—DRAFT

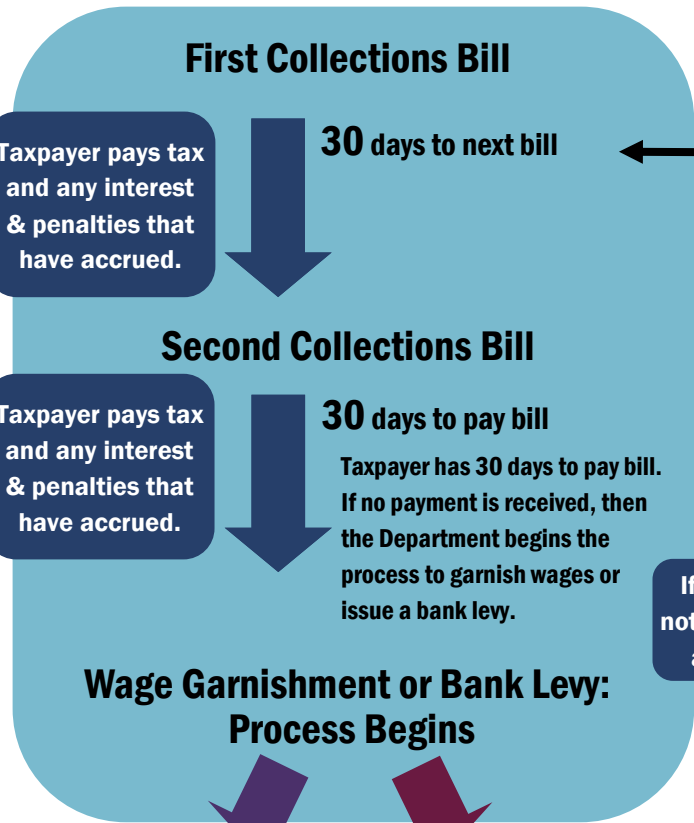
ASSESSMENT / ADJUSTMENT



APPEAL



COLLECTIONS



See Part 2

The Process to Wage Garnishment and Bank Levy—Part 2

Wage Garnishment

Notice That Employee May Be Subject to Garnishment

30 days to next notice



Notice of Garnishment

15 days until garnishment or appeal

Taxpayer has the right to appeal
1) identity, 2) exemptions, or
3) statute of limitations.

Garnishment does not occur until
after appeal.



Wage Garnishment

Bank Levy

Notice That Taxpayer May Be Subject to Attachment

30 days to next notice



Notice of Attachment

Funds are on hold for 21 days.

15 days until bank levy or a appeal

Taxpayer has the right to appeal
1) identity. 2) exemptions, or 3)
statute of limitations.

Funds are frozen until after the
appeal.



Bank Levy



VERMONT

DEPARTMENT OF TAXES