



Levy on State Income Tax Refund
Requirements of the Ada County Sheriff's Office

1. The **original Writ of Execution** (sealed document) directed to the Ada County Sheriff's Office. You must also provide **three (3)** additional copies.
2. A **Notice of Garnishment and Interrogatories to Garnishee** made out to the Idaho State Controller—Tax Refund Levy. Do not sign or date the Notice. It **must** include the Social Security numbers of **each** Defendant. You must also provide **two (2)** additional copies.
3. A **letter of instruction** that includes the following:
 - a. The complete name, address, fax, and phone number of the Plaintiff
 - b. The complete name and any aliases of the Defendant
 - c. The last known address of the Defendant
 - d. The Social Security numbers for the Defendants
 - e. Instructions identifying paperwork as a State Income Tax Levy with service to 700 W. State St, Boise, ID 83702
4. An **envelope** addressed to the Defendant(s) at his/her last known address. Please make sure zip codes are included in all addresses.
5. A **\$55.00 check** made payable to the Ada County Sheriff for processing fees is due at the time of service. (Processing fees paid by the Plaintiff will be added to the judgment total.)
6. A **\$10.00 check** made payable to the **Idaho State Controller** for **each** Defendant is due at time of service. This is the State Controller's processing fee.

Please refer to Idaho Code Section 11-718