

**04 NCAC 24D .1302 NOTICE TO GARNISHEE**

(a) DES shall serve notice and execution of levy on third parties in order to collect past due unemployment insurance taxes, penalties, interest, and costs.

(b) Notice shall be written and provided to the garnishee by U.S. mail.

(c) The notice shall state the following:

- (1) the name of the indebted employer;
- (2) that DES is in possession of judgments and executions that were properly docketed and indexed by the clerks of the superior court;
- (3) the county of the superior court where the judgments and executions are docketed;
- (4) that the employer has received previous notice of the debt;
- (5) the amount owed by the employer;
- (6) statutory authority for service of execution of levy;
- (7) relief sought and how to remit payment; and
- (8) the name, address and telephone number of an authorized representative of DES who may be contacted regarding the debt.

*History Note:* Authority G.S. 1-359; 96-4; 96-10;  
Eff. July 1, 2015.