



ARIZONA DEPARTMENT OF REVENUE  
 P.O. BOX 29070  
 PHOENIX, AZ 85038-9070

**NOTICE OF LEVY ON SALARY OR WAGES**

[REDACTED]  
 [REDACTED]  
 SCOTTSDALE AZ [REDACTED]

DATE: 03/28/2005

PLEASE SEND ALL REMITTANCES TO:  
 ARIZONA DEPARTMENT OF REVENUE  
 PO BOX 29070  
 PHOENIX, AZ 85038-9070

The taxpayer named below is indebted  
 to the Arizona Department of Revenue  
 in the amount of \$3,031.66

Interest through 04/30/2005

Arizona Revised Statutes Section 42-1151 provides a lien for the above tax and statutory additions. Demand for the above total amount due was made on the taxpayer who neglected or refused to pay. The amount is unpaid and still due; therefore, pursuant to ARS Section 42-1201 the following items are levied upon to pay this liability: (1) All property, rights to property, money, credits, and bank deposits belonging to the taxpayer including, without limitations, funds in all safe deposit boxes (certificates of deposit, stocks, bonds, promissory notes), bank accounts of any nature (or for which you are obligated) IN YOUR POSSESSION NOW OR WITHIN 21 DAYS OF LEVY and all money or other obligations owing from you to this taxpayer, not exempt from levy under ARS Section 42-1204 cited on the back of this form, for which you are obligated AT THE TIME OF THE LEVY OR WITHIN TWENTY ONE DAYS AFTER THE DATE OF THE LEVY, and (2) all wages and salary for personal services that you now possess or for which you are obligated FROM THE DATE YOU RECEIVE THIS LEVY UNTIL THE LIABILITY IS FULLY PAID AND A RELEASE OF LEVY IS ISSUED. Wages, salary, and other income are levied upon only to the extent that they do not include amounts specified as exempt from the levy on the attached STATEMENT OF EXEMPTIONS.

DEMAND IS MADE ON YOU to satisfy this levy as required above. We will apply amounts received from you as payment on this liability. Please make your checks or money orders payable to the Arizona Department of Revenue with the taxpayer identified to insure proper credit. Mail to: Arizona Department of Revenue, PO Box 29070, Phoenix AZ 85038-9070.

FAILURE TO SURRENDER or remit the amount to levy upon demand by the Department of Revenue may make you liable for such amount (ARS Section 42-1202).

For additional information, CONTACT

*R. F. Howell*

Signature

ROBERT AYCOCK

(602)542-8798

Name and Address of Taxpayer:

BAREFIELD [REDACTED]  
 [REDACTED]  
 SCOTTSDALE AZ [REDACTED]

Identifying Number (40) [REDACTED]

**Certificate of Service**

I certify that this notice of levy was served by delivering a copy of it to the person named below:

Name

Title

Date and Time

Authorized Signature

## EXCERPTS FROM THE ARIZONA REVISED STATUTES

### 42-1201. LEVY AND DISTRAINT

#### 42-1202. SURRENDER OF PROPERTY SUBJECT TO LEVY; DEFINITION

#### 42-1203. PRODUCTION OF BOOKS

#### 42-1204. PROPERTY EXEMPT FROM LEVY

#### 42-1205. NOTICE AND SALE OF SEIZED PROPERTY

#### 42-1206. AUTHORITY TO RELEASE LEVY AND RETURN PROPERTY

### 42-1201. LEVY AND DISTRAINT

- B. As used in this chapter, "levy" includes the power of distraint and seizure by any means. Except as otherwise provided in subsection D or E of this section, a levy extends only to property possessed and obligations existing at the time of the levy or within twenty-one days after the date of the levy. In any case in which the department may levy upon property or rights to property, it may seize and sell such property or rights to property, whether real or personal, tangible or intangible.
- C. If any property or right to property upon which a levy has been made under subsection A of this section is not sufficient to satisfy the claim of the department for which the levy is made, the department may as often as necessary proceed to levy in like manner upon any other property liable to levy of the person against whom such claim exists, until the amount due from him, together with all expenses, is fully paid.
- D. The effect of a levy on salary or wages payable to or received by a taxpayer is continuous from the date the levy is first made until the liability out of which the levy arose is satisfied or becomes unenforceable.
- E. With respect to a levy described in subsection D of this section, the department shall promptly release the levy when the liability out of which the levy arose is satisfied or becomes unenforceable and shall promptly notify the person upon whom the levy was made that the levy has been released.

### 42-1202. SURRENDER OF PROPERTY SUBJECT TO LEVY; DEFINITION

- A. Except as otherwise provided in subsection B of this section, any person in possession of, or obligated with respect to, property or rights to property subject to levy upon which a levy has been made shall, upon demand of the department, surrender such property or rights to property or discharge such obligation to the department, except such part of the property or rights to property as is, at the time of such demand, subject to an attachment or execution under and judicial process.
- C. A person who fails or refuses to surrender any property or rights to property, subject to levy, upon demand by the department, is liable in his own person and estate to this state in a sum equal to the value of the property or rights to property not so surrendered, but not exceeding the amount of taxes for the collection of which such levy has been made, with costs and interest on such sum at the rate determined pursuant to section 42-1123 from the date of such levy, or, in the case of a levy described in section 42-1201, subsection D or E, from the date such person would otherwise have been obligated to pay such amounts to the taxpayer. Any amount, other than costs, recovered under this subsection shall be credited against the tax liability for the collection or which the levy was made.
- D. A person in possession of or obligated with respect to property or rights to property subject to levy upon which a levy has been made who, upon demand by the department, surrenders the property or rights to property, or discharges the obligation, to the department or who pays a liability under subsection C of this section is discharged from any obligation or liability to the delinquent taxpayer with respect to such property or rights to property arising from the surrender or payment. In the case of a levy which is satisfied pursuant to subsection B of this section, the organization is also discharged from any obligation or liability to any beneficiary arising from such surrender or payment.
- E. As used in this section, "person" includes an officer or employee of a corporation, an officer, employee or elected official of this state or its political subdivisions, or any agency or instrumentality of this state or its political subdivisions, or a member or employee of a partnership, who as such officer, employee, elected official or member is under a duty to surrender the property or rights to property, or to discharge the obligation.

### 42-1203. PRODUCTION OF BOOKS

If a levy has been made or is about to be made on any property, any person having custody or control of any books or records containing evidence or statements relating to the property or right to property subject to levy shall, upon demand of the department, exhibit such books or records to the department.

### 42-1204. PROPERTY EXEMPT FROM LEVY

- A. The following property is exempt from levy:
1. Wearing apparel and school books as are necessary for the taxpayer or members of his family.
  2. So much of the fuel, provisions, furniture, personal effects, arms for personal use, livestock and poultry of the taxpayer not in excess of a fair market value of five hundred dollars.

3. The books and tools necessary for the trade, business or profession of the taxpayer not in excess of a fair market value of two hundred fifty dollars.

4. Mail, addressed to any person, which has not been delivered to the addressee.

5. If the taxpayer is required by judgment of a court of competent jurisdiction, entered prior to the date of the levy, to contribute to the support of his minor children, so much of his salary, wages, or other income as is necessary to comply with such a judgment.

6. Any amount payable to or received by an individual as wages or salary for personal services, or as income derived from other sources, during and period, to the extent that the total of such amounts payable to or received by him during such period does not exceed the applicable exempt amount determined under subsection D of this section.

B. The officer seizing property of the type described in subsection A of this section shall appraise and set aside to the owner the amount of such property declared to be exempt. If the taxpayer objects at the time of the seizure to the valuation fixed by the officer making the seizure, the department shall summon three disinterested individuals who shall make the valuation.

C. Notwithstanding any other law of this state, no property or rights to property shall be exempt from the levy provided in this article other than the property specifically made exempt by subsection A of this section.

D. The following wages, salary and other income payable to or received by an individual is exempt from levy under subsection A, paragraph 6 of this section:

1. In the case of an individual who is paid or receives all of his wages, salary and other income on a weekly basis, the amount of such compensation received by him during any week which is exempt from levy is the amounts required by law to be withheld by the payor, fifty dollars plus fifteen dollars for each individual who is specified in a written statement submitted to the person on whom notice of levy is served and which is verified in such manner as the department shall prescribe by regulations and:
  - (a) Over half of whose support for the payroll period was received from the taxpayer.
  - (b) Who is the spouse of the taxpayer, or who bears a relationship to the taxpayer specified in section 43-1001, paragraph 3.
  - (c) Who is not a minor child of the taxpayer with respect to whom amounts are exempt from levy under subsection A, paragraph 5 of this section for the payroll period.

2. In the case of any individual not described in paragraph 1 of this subsection, the amount of the wages, salary and other income payable to or received by him during any applicable pay period or other fiscal period, as determined under regulations prescribed by the department, which is exempt from levy under subsection A, paragraph 6 of this section is an amount, determined under such regulations, which as nearly as possible will result in the same total exemption from levy for such individual over a period of time as he would have under paragraph 1 of this subsection if, during such period of time, he were paid or received such wages, salary and other income on a regular weekly basis.

### 42-1205. NOTICE AND SALE OF SEIZED PROPERTY

A. Except as otherwise provided in this section, the notice of sale and sale of property seized by the department under this article shall be conducted in the manner and the time provided in title 12, chapter 9, article 7, relating to the sale of property under execution.

B. Real property may be redeemed in the manner provided by title 12, chapter 8, article 11.

### 42-1206. AUTHORITY TO RELEASE LEVY AND RETURN PROPERTY

A. The department may under prescribed regulations release the levy upon all or part of the property or rights to property levied upon if the department determines that such action will facilitate the collection of the liability. Such release shall not operate to prevent any subsequent levy.

B. If the department determines that property has been wrongfully levied upon, the department may return:

1. The specific property levied upon.
2. An amount of money equal to the amount of money levied upon.
3. An amount of money equal to the amount of money received by this state from a sale of such property.

C. Property may be returned at any time. An amount equal to the amount of money levied upon or received from such sale may be returned at any time before the expiration of nine months from the date of such levy.

DOWNLOADED FROM:

***Sovereignty Education and Defense Ministry  
(SEDM) Website***

<http://sedm.org>

