

**701—25.5(421) Issues that may be raised.** The issues raised by the challenging party, which are limited to a mistake of fact, may include but are not limited to:

1. The challenging party has the same name as the obligor but is not the obligor.
2. The challenging party does not have an interest in the account that is being seized.
3. The amount listed in the notice to the obligor is greater than the amount actually owed.
4. In cases of non-tax debt, exemptions claimed by the debtor under state or federal law.

[ARC 7835C, IAB 4/17/24, effective 5/22/24]