

701—25.5(421) Issues that may be raised.

25.5(1) The issues raised by the challenging party, which are limited to a mistake of fact, may include but are not limited to:

- a.* The challenging party has the same name as the obligor but is not the correct person.
- b.* The challenging party does not have an interest in the account that is being seized.
- c.* The amount listed in the notice to the obligor is greater than the amount actually owed.

25.5(2) The written challenge must be sent by electronic means, including email or online as indicated on the department's notice, or mailed to the central collections unit at the address found on the department's website at tax.iowa.gov/mailing-addresses with adequate postage.

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