IAC Ch 25, p.1

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]