

(I) THE TOTAL OF THE AMOUNTS IN ALL THE ACCOUNTS OF THE OBLIGOR HELD BY THE FINANCIAL INSTITUTION; OR

(II) THE AMOUNT STATED IN THE NOTICE SENT UNDER SUBSECTION (B) OF THIS SECTION.

(2) WITHIN 30 DAYS AFTER THE FINANCIAL INSTITUTION RECEIVES THE NOTICE DIRECTING IT TO SEIZE AND ATTACH ACCOUNTS OF THE OBLIGOR, THE FINANCIAL INSTITUTION SHALL SEND NOTICE TO THE COMPTROLLER, IN THE MANNER SPECIFIED IN SUBSECTION (B) OF THIS SECTION, SPECIFYING THE AGGREGATE AMOUNT HELD UNDER THIS SUBSECTION.

(3) (I) THE FINANCIAL INSTITUTION MAY ASSESS A FEE AGAINST THE ACCOUNTS OR THE OBLIGOR, IN ADDITION TO THE AMOUNT IDENTIFIED IN THE NOTICE UNDER SUBSECTION (B) OF THIS SECTION.

(II) IN THE CASE OF INSUFFICIENT FUNDS TO COVER BOTH THE FEE AND THE AMOUNT IDENTIFIED IN THE NOTICE UNDER SUBSECTION (B) OF THIS SECTION, THE FINANCIAL INSTITUTION MAY FIRST DEDUCT AND RETAIN THE FEE FROM THE AMOUNT SEIZED AND ATTACHED AS PROVIDED IN THIS SECTION.

(4) THE FINANCIAL INSTITUTION MAY NOT BE HELD LIABLE TO ANY PERSON, INCLUDING THE COMPTROLLER, THE OBLIGOR, OR ANY ACCOUNT HOLDER OF INTEREST, FOR WRONGFUL DISHONOR OR FOR ANY OTHER CLAIM RELATING TO THE SEIZURE AND ATTACHMENT OF AN ACCOUNT OR OTHER ACTIONS TAKEN IN COMPLIANCE WITH THIS SECTION.

(D) (1) WITHIN 10 BUSINESS DAYS AFTER THE COMPTROLLER HAS RECEIVED NOTICE FROM THE FINANCIAL INSTITUTION UNDER SUBSECTION (C)(2) OF THIS SECTION, THE COMPTROLLER SHALL SEND A NOTICE TO THE OBLIGOR, BY REGULAR MAIL, TO THE OBLIGOR'S LAST KNOWN ADDRESS.

(2) THE NOTICE SHALL CONTAIN THE FOLLOWING INFORMATION, TO THE EXTENT KNOWN BY THE COMPTROLLER:

(I) THE ADDRESS OF THE COMPTROLLER;

(II) THE TELEPHONE NUMBER, ADDRESS, AND NAME OF A CONTACT PERSON AT THE OFFICE OF THE COMPTROLLER;

(III) THE NAME AND SOCIAL SECURITY NUMBER, FEDERAL EMPLOYER IDENTIFICATION NUMBER, OR OTHER TAXPAYER IDENTIFICATION NUMBER OF THE OBLIGOR;

(IV) THE ADDRESS OF THE OBLIGOR;

(V) FOR EACH ACCOUNT OF THE OBLIGOR, THE NAME OF THE FINANCIAL INSTITUTION THAT HAS SEIZED AND ATTACHED AMOUNTS AS REQUIRED BY THIS SECTION;

(VI) THE TOTAL AMOUNT OF THE TAX LIEN OWED BY THE OBLIGOR;

(VII) THE DATE THE NOTICE IS BEING SENT;