

(VIII) A STATEMENT INFORMING THE OBLIGOR THAT THE COMPTROLLER HAS DIRECTED THE FINANCIAL INSTITUTION TO SEIZE AND ATTACH THE AMOUNT OF THE TAX LIEN OWED BY THE OBLIGOR FROM ONE OR MORE OF THE ACCOUNTS OF THE OBLIGOR AND, ON SUBSEQUENT NOTICE BY THE COMPTROLLER, TO FORWARD THE AMOUNT TO THE COMPTROLLER; AND

(IX) A STATEMENT INFORMING THE OBLIGOR THAT, UNLESS A TIMELY CHALLENGE IS MADE BY THE OBLIGOR OR AN ACCOUNT HOLDER OF INTEREST UNDER SUBSECTION (G) OF THIS SECTION, THE COMPTROLLER SHALL NOTIFY THE FINANCIAL INSTITUTION TO FORWARD THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION TO THE COMPTROLLER

(3) THE COMPTROLLER SHALL NOT BE OBLIGATED TO SEND THE NOTICE DESCRIBED IN PARAGRAPHS (1) AND (2) OF THIS SUBSECTION IF, PRIOR TO THE TIME THAT THE NOTICE MUST BE SENT, THE COMPTROLLER AND THE OBLIGOR AGREE TO AN ARRANGEMENT UNDER WHICH THE OBLIGOR WILL PAY AMOUNTS OWED UNDER THE TAX LIEN.

(E) (1) IF A TIMELY CHALLENGE IS NOT MADE BY THE OBLIGOR OR AN ACCOUNT HOLDER OF INTEREST UNDER SUBSECTION (G) OF THIS SECTION, THE COMPTROLLER SHALL SEND A NOTICE TO THE FINANCIAL INSTITUTION, IN THE MANNER SPECIFIED IN SUBSECTION (B) OF THIS SECTION, DIRECTING THE INSTITUTION TO:

(I) FORWARD THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION TO THE COMPTROLLER;

(II) REDUCE THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION TO A REVISED AMOUNT AS STATED, FORWARD THE REVISED AMOUNT TO THE COMPTROLLER, AND RELEASE THE EXCESS AMOUNT; OR

(III) RELEASE THE AMOUNT SEIZED AND ATTACHED BY THE FINANCIAL INSTITUTION.

(2) THE COMPTROLLER MAY SEND THE NOTICE DESCRIBED IN PARAGRAPH (1) OF THIS SUBSECTION BEFORE THE TIME FOR FILING A TIMELY CHALLENGE UNDER SUBSECTION (G) OF THIS SECTION ON AGREEMENT AMONG THE COMPTROLLER, THE OBLIGOR, AND, IF THE COMPTROLLER IS AWARE OF AN ACCOUNT HOLDER OF INTEREST, THE ACCOUNT HOLDER OF INTEREST.

(F) THE COMPTROLLER SHALL APPLY THE AMOUNT SEIZED AND FORWARDED BY THE FINANCIAL INSTITUTION TO THE OBLIGOR'S TAX LIEN OBLIGATION.

(G) (1) AN OBLIGOR OR AN ACCOUNT HOLDER OF INTEREST MAY CHALLENGE THE ACTIONS OF THE COMPTROLLER UNDER THIS SECTION BY FILING A MOTION WITH THE CIRCUIT COURT WITHIN 10 DAYS OF THE DATE OF THE NOTICE SENT UNDER SUBSECTION (D)(1) OF THIS SECTION.

(2) AN OBLIGOR OR AN ACCOUNT HOLDER OF INTEREST MAY CHALLENGE THE ACTIONS OF THE COMPTROLLER BASED ON:

(I) A MISTAKE IN THE IDENTITY OF THE OBLIGOR;