

~~(2) THE NOTICE TO BE SENT BY THE COMPTROLLER TO A FINANCIAL INSTITUTION UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL CONTAIN:~~

~~(I) THE NAME OF THE OBLIGOR;~~

~~(II) THE AMOUNT OF THE TAX LIEN;~~

~~(III) THE LAST KNOWN ADDRESS OF THE OBLIGOR;~~

~~(IV) THE SOCIAL SECURITY NUMBER OR FEDERAL EMPLOYER IDENTIFICATION NUMBER OF THE OBLIGOR; AND~~

~~(V) A NOTICE TO IMMEDIATELY SEIZE AND ATTACH ALL FROM ONE OR MORE ACCOUNTS HELD BY THE FINANCIAL INSTITUTION IN THE NAME OF THE OBLIGOR AN AGGREGATE AMOUNT EQUAL TO THE LESSER OF THE AMOUNTS IN ALL ACCOUNTS OR THE AMOUNT OF THE TAX LIEN.~~

~~(C) (1) ON RECEIPT OF THE NOTICE DESCRIBED IN SUBSECTION (B) OF THIS SECTION, THE FINANCIAL INSTITUTION PROMPTLY SHALL SEIZE AND ATTACH FROM ONE OR MORE OF THE ACCOUNTS OF THE OBLIGOR HELD BY THE FINANCIAL INSTITUTION AN AGGREGATE AMOUNT EQUAL TO THE LESSER OF:~~

~~(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, BUT NOT EARLIER THAN 21 DAYS AFTER, THE FINANCIAL INSTITUTION RECEIVES THE NOTICE DESCRIBED IN SUBSECTION (B) OF THIS SECTION, THE FINANCIAL INSTITUTION SHALL PAY TO THE COMPTROLLER THE LESSER OF:~~

~~(I) THE TOTAL OF THE AMOUNTS IN ALL OF 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.~~