



Department of the Treasury INTERNAL REVENUE SERVICE

Guidelines for Processing Notice of Federal Tax Lien Documents

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This document is intended to provide information about the centralized IRS lien processes and to ensure that federal tax lien documents are timely filed, properly recorded, and their filing fees promptly paid. Any names used for examples or illustrations in this publication are fictional and do not represent any real persons or entities.

Updates have been made throughout this document. Notable changes since the last revision include:

- Pg 3 Refiling a Notice of Federal Tax Lien
- Pg 5 Withdrawal of Notice of Federal Tax Lien after Release
- Pg 6 Notice of Federal Estate Tax Lien
- Pg 10 "Lost" Notices of Federal Tax Lien
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This document is current through the publication date. Changes that may occur after the publication date will be communicated to the impacted recording office(s) and will be included in the next revision of this document. The most current revision of this document can be found at www.irs.gov.

Note: This document is NOT for recordation.

IRS CENTRALIZED LIEN OPERATION CONTACT INFORMATION

Please contact the Centralized Lien Operation with any questions or concerns regarding lien documents using the following information:

Mailing address: Internal Revenue Service
Centralized Lien Operation
P.O. Box 145595
Stop 8420G
Cincinnati, OH 45250-5595

Toll free phone number for taxpayers: 1-800-913-6050

Toll free phone number for recording offices: 1-800-913-4170

CENTRALIZED LIEN OPERATION

The Centralized Lien Processing Operation at the Cincinnati IRS Campus is part of the Small Business/Self-Employed (SB/SE) Campus Compliance Services Operations (CCSO) Division.

Employees in this department send out Notices of Federal Tax Lien to recording offices for filing. They also process requests for all notices of lien and releases. Employees handle telephone inquiries and correspondence from taxpayers, their representatives and recording offices. They also assist IRS field personnel with processing certain lien documents related to the Notice of Federal Tax Lien such as amendments, withdrawals, refiles, and revocations.

The Centralized Lien Operation staff is authorized by the IRS to contact recording offices for the purpose of resolving problems concerning the filing of Notices of Federal Tax Lien, Notices of Federal Estate Tax Lien, and related documents. They are authorized access to all federal tax information contained in, and related to, such notices of lien and related documents. Recording offices may disclose information contained in such notices of lien and documents, to the extent necessary to resolve any problems, with and only with those employees.

THE FEDERAL TAX LIEN PROCESS

Definition of a Federal Tax Lien

The federal tax lien gives the IRS a legal claim to all of the taxpayer's property for the amount of the tax liability. The federal tax lien arises when the tax liability has been assessed, a demand is made for its payment, and the taxpayer does not pay it.

Filing a Notice of Federal Tax Lien

A *Notice of Federal Tax Lien* is a document filed with the local recording office that identifies tax liabilities owed by the taxpayer. Each notice of lien document can reflect up to 15 different tax liabilities that have been assessed.

Filing the Notice of Federal Tax Lien (or "notice of lien") is necessary to establish priority rights against certain other creditors. If the taxpayer owes money to other creditors, they may also hold liens or secured rights against a taxpayer's assets.

By filing the Notice of Federal Tax Lien, other creditors are put on notice that the United States government has a claim against all property, and any rights to property, of the taxpayer. This includes property owned at the time the notice of lien is filed or acquired thereafter. This notice is used by courts to establish priority in many situations, including bankruptcy proceedings or sales of real estate.

It is critical that local recording offices ensure that Notices of Federal Tax Liens are promptly filed and properly recorded. Failure to file and properly record the notice of lien in the local recording office may negatively impact the United States, persons with an interest in the taxpayer's property, creditors that rely on the public record, and the taxpayer in general. Proper handling of the notice of lien is extremely important.

Refiling a Notice of Federal Tax Lien

Generally the IRS can pursue collection of a tax liability up to 10 years from the date it was assessed. A Notice of Federal Tax Lien may be filed any time within that 10-year period. There are certain events that may extend the time period for collection beyond 10 years. To continue its effectiveness, the notice of lien may be refiled with a *Notice of Federal Tax Lien Refile*. Timely refiling ensures the IRS retains its priority in relation to the taxpayer's property.

The notice of lien contains a column titled "Last Day for Refiling" that shows when a refile must be filed for each liability listed. This date, which is established by law, is 10 years from the date the liability was assessed plus 30 days. Subsequent refile deadlines, if applicable, are 10 years after the expiration of the previous refile period.

There may be instances of notices of lien being filed with showing "n/a" as the "Last Day for Refiling." Although not specifically stated, the time period for refiling that notice of lien is the same as any other notice of lien.

Releasing a Lien

The IRS issues a *Certificate of Release of the Federal Tax Lien* no later than 30 days after:

- the taxpayer satisfies the tax liability (including tax, penalty, interest, and other additions) or the liability becomes legally unenforceable; or
- the IRS accepts a bond guaranteeing payment of the debt.

After a Notice of Federal Tax Lien is filed, the IRS cannot issue a Certificate of Release of Federal Tax Lien until a condition for release, as noted above, is met. The taxpayer must also pay all fees that a recording office charges to file and release the lien.

Self-Releasing Liens

A federal tax lien usually releases automatically 10 years after a tax is assessed if the statutory period for collection has not been extended and the IRS does not extend the effect of the Notice of Federal Tax Lien by refiling it. When a lien is self-released, the Notice of Federal Tax Lien itself is the release document.

The lien is self-released if:

- the date for refiling has passed, and
- the IRS has not refiled the Notice of Federal Tax Lien.

Taxpayers should check the column titled “Last Day for Refiling” on the Notice of Federal Tax Lien to determine if the lien is self-released. The IRS recommends that recording offices provide the requestor with a copy of the Notice of Federal Tax Lien and identify the self-releasing language, which is directly under the name and address on the lien document.

Note that since a notice of lien may include multiple liabilities, each will have its own self-release point. The notice of lien will not be considered fully released until all the liabilities shown have been satisfied or self-released.

Partial Releases

Many Notices of Federal Tax Lien are filed showing more than one taxpayer. These are situations where the tax liability is owed by more than one person. Occasionally, one of the persons shown on the notice of lien resolves all or part of their liability, but the other person(s) shown on the notice of lien still owes the liability. In these situations, a Certificate of Release of Federal Tax Lien annotated “Partial” may be issued.

The Partial release document removes only the person identified from the effects of the lien and only with respect to the liability(s) specified. The lien remains in full effect against the other person(s) shown on the notice of lien.

Similar to the above instance, many Notices of Federal Tax Lien show more than one tax liability because the taxpayer owes multiple liabilities. Occasionally, some, but not all, of the liabilities shown on the notice of lien are satisfied, but the remainder of the liabilities are still owed. Although the IRS normally waits for all the liabilities on the notice of lien to be satisfied before releasing the lien, there are circumstances where a Certificate of Release of Federal Tax Lien annotated “Partial” may be issued only for the liabilities satisfied. Such a Partial release document only removes the effects of the lien relative to the tax liabilities specified. The lien otherwise remains in full effect.

Care should be taken in recording a Partial release document so it is not confused with a full release of the lien.

Revocation of Release of Notice of Federal Tax Lien

If the IRS erroneously issues a Certificate of Release of Federal Tax Lien, issues a release in connection with a collateral agreement associated with an offer-in-compromise that has been breached, or does not timely refile the notice of lien thus allowing it to inadvertently self-release, the IRS may revoke the release.

A *Revocation of Certificate of Release of Federal Tax Lien* is filed with the recording office as part of the process to reinstate the federal tax lien. Usually a new Notice of Federal Tax Lien is then filed to again to put the public on notice of the IRS' claim on the taxpayer's property.

When a lien release is revoked, the federal tax lien becomes effective as of the date it is reinstated, not the date when the lien originally arose. Similarly, the Notice of Federal Tax Lien is effective as of the date when the new notice of lien is filed, not the original filing date.

In some situations, a Notice of Federal Tax Lien may be filed for the same tax liabilities in multiple recording offices. For example, the taxpayer owns real property in multiple jurisdictions. If the lien is erroneously released in one location, it effectively extinguishes the lien in all locations. In these situations, the IRS must file a Revocation of Certificate of Release of Federal Tax Lien in all the locations where a similar Notice of Federal Tax Lien was filed. Therefore, on occasion a recording office may receive a Revocation of Certificate of Release of Federal Tax Lien even though its records do not show the lien as released. When this occurs, the Revocation document must still be processed.

Withdrawal of Notice of Federal Tax Lien

The IRS may withdraw a filed Notice of Federal Tax Lien if certain provisions found in the Internal Revenue Code are established

The IRS files the *Withdrawal of Filed Notice of Federal Tax Lien* with the applicable recording office, provides a copy of the withdrawal certificate to the taxpayer, and, if the taxpayer sends a written request, sends a copy to any credit reporting agency, financial institution, or other creditor the taxpayer indicates.

Taxpayers may apply for a withdrawal using IRS Form 12277, *Application for Withdrawal of Filed Form 668(Y), Notice of Federal Tax Lien*.

Withdrawal of Notice of Federal Tax Lien After Release

The IRS may withdraw a Notice of Federal Tax Lien after it has been released if the:

- Notice was filed prematurely or not according to IRS procedures; or
- Withdrawal would be in the best interest of the taxpayer and the government.

The IRS processes the withdrawal after release in the same manner that it does other withdrawals.

Certificate of Discharge of Property from the Federal Tax Lien

The federal tax lien attaches to all the property of the taxpayer. At times it may be appropriate to remove (or discharge) a specific piece of the property from the effects of the federal tax lien. Most often this occurs when the taxpayer is transferring ownership of property subject to a Federal tax lien to a third party purchaser and the interests of the United States are provided for in the transaction.

When certain conditions are met, the IRS can issue a *Certificate of Discharge of Property from the Federal Tax Lien*. Each certificate of discharge specifies the property that is being removed from the effects of the federal tax lien.

It is important to note that a certificate of discharge does not affect the life of the Notice of Federal Tax Lien. It does not extinguish the tax liability, it does not remove the federal tax lien from other affected property, nor does it preclude the IRS from determining additional tax or penalties. A certificate of discharge only removes the specifically described property from the effects of the lien.

The taxpayer may apply for a certificate of discharge following the instructions in IRS Publication 783, *Instructions on How to Apply for a Certificate of Discharge of Property from the Federal Tax Lien*. In certain circumstances, a third party may also request a certificate of discharge.

Certificate of Subordination of Federal Tax Lien

Creditors may refuse to extend credit to the taxpayer unless they are assured their encumbrance will have priority over the federal tax lien. For example, a taxpayer is trying to obtain a second mortgage but there is a notice of lien against the taxpayer that would give the IRS a priority over the mortgage. Subordination is the process where a federal tax lien becomes secondary to another encumbrance with regard to specific property.

When certain conditions are met, the IRS can issue a *Certificate of Subordination from the Federal Tax Lien*. Each certificate of subordination specifies the encumbrance that is being given priority over the federal tax lien and the property on which the IRS is subordinating its interest.

Taxpayers may apply for a subordination following the instructions in IRS Publication 784, *How to Prepare Application for Certificate of Subordination of Federal Tax Lien*.

Certificate of Nonattachment of Federal Tax Lien

If a third party believes a Notice of Federal Tax Lien incorrectly appears to have been filed against them, the third party can request a *Certificate of Nonattachment of Federal Tax Lien*. This typically occurs when the name of the third party is similar or identical to the name of the taxpayer shown on the Notice of Federal Tax Lien.

The certificate of nonattachment specifies the Notice of Federal Tax Lien involved, the impacted third party, and normally the property believed to be attached by the federal tax lien. If it is later determined that the federal tax lien did attach the property described, the certificate of nonattachment may be revoked in the same manner that a certificate of release is revoked.

Third parties may apply for a nonattachment following the instructions in IRS Publication 1024, *How to Prepare an Application for Certificate of Nonattachment of Federal Tax Lien*.

Notice of Federal Tax Lien against a Nominee or Alter Ego

Occasionally, the IRS finds that property of the taxpayer is being held in the name of a third party. When the circumstances support the finding, the IRS may determine that a Notice of Federal Tax Lien should be filed to encumber the property.

A *Nominee Notice of Federal Tax Lien* is filed using the standard notice of lien form but is annotated to indicate the situation. The name line of the form reflects the third party's name and identifies them as a nominee of the taxpayer. Also, the specific property being attached by the lien is normally identified in the body of the form or on an attachment.

An *Alter Ego Notice of Federal Tax Lien* is likewise filed using the standard form. The name line reflects the third party's name and identifies them as an alter ego of the taxpayer. Alter ego notices of lien are not property specific so there is no identification of the property involved.

Notice of Federal Estate Tax Lien

A federal **estate** tax lien arises when an individual dies. It gives the IRS a claim on the assets that are part of the decedent's gross estate that are required to be reported on the *Estate Tax Return*. Like the federal tax lien described above, the federal estate tax lien is a statutory lien that does not need to be filed to be effective.

The *Notice of Federal **Estate** Tax Lien* is filed to protect the interests of the United States. Although generally filed in the same manner, this lien document differs significantly from the more common Notice of Federal Tax Lien.

The Notice of Federal Estate Tax Lien is a property specific lien and describes the property it attaches. There is no designated time limit for the Notice of Federal Estate Tax Lien, so it does not expire after a certain period of time. It often remains valid for more than 10 years from when it is filed. Also, the Notice of Federal Estate Tax Lien does not contain self-releasing language and it does not need to be refiled to remain valid. A Notice of Federal Estate Tax Lien is valid until a certificate of release is filed.

Certificate of Discharge for Estate Tax Liens

When an estate is transferring ownership of property subject to the recorded or unrecorded statutory estate tax lien, it may apply for a certificate of discharge. Provided certain conditions are met, the estate may receive a *Certificate Discharging Property Subject to Estate Tax Lien*. In circumstances where the estate tax lien is unrecorded, the recording office may file this type of discharge as a stand alone document.

Persons applying for a certificate of discharge in estate tax lien situations can follow the instructions on Form 4422, *Application for Certificate Discharging Property Subject to Estate Tax Lien*.

Other Lien Documents

The IRS may issue other lien documents to address specific situations. See Appendix B for a list of lien documents authorized by the IRS.

Documents such as Certificates of Release of Federal Tax Lien and Withdrawal of Filed Notice of Federal Tax Lien are normally filed by the IRS. In certain cases, the IRS may provide originals of these documents to a taxpayer or third party representative for filing. Other documents such as Certificates of Discharge of Property from the Federal Tax Lien and Certificates of Subordination of Federal Tax Lien are normally filed by the taxpayer or third party with an interest in the situation.

If there are any concerns regarding the legitimacy of a lien document presented for filing, please contact the Centralized Lien Operation for verification of the document.

PROCEDURES FOR A FEDERAL TAX LIEN RELEASE AND REQUEST FOR BALANCE DUE

The amount on the Notice of Federal Tax Lien is the assessed amount at the time of filing the document. This amount will remain a matter of public record until the notice of lien is satisfied. An updated lien payoff or balance due amount may be requested from the Centralized Lien Operation.

The IRS will issue a payoff letter to taxpayers or to third parties such as taxpayer representatives, lenders, and escrow or title companies, requesting a balance due or payoff statement with the current amount that must be paid before the IRS releases the lien.

Third parties must submit their request in writing accompanied by a properly completed Form 8821, *Tax Information Authorization*, signed by the taxpayer. Without a Form 8821, the IRS cannot disclose taxpayer information to third parties. The Form 8821 must address each tax period on the notice of lien and be received by the IRS within 60 days after the taxpayer signs and dates it. When it is timely received, a properly completed Form 8821 remains valid until it is revoked by the taxpayer.

Payoff requests can be made by:

- Phone: 1-800-913-6050
- Fax: 1-859-669-3805
- Mail: Internal Revenue Service
Centralized Lien Operation
P. O. Box 45595
Stop 8420G
Cincinnati, OH 45250-5595

Payoff computations may take up to 14 calendar days to process. The successfully completed fax transmission, or mailing certification, serves as the acknowledgement of the request.

All requests are worked in the order in which they are received. Requestors should allow 14 days before following up on requests.

Two copies of all payoff letters are mailed to the requester. One copy of the payoff letter must be returned with the payment to ensure proper application and timely release of the lien. To ensure expedited processing the payment must be sent to the address identified on the payoff letter.

Payments should be made payable to the United States Treasury.

INFORMATION FOR RECORDING LIEN DOCUMENTS

The Centralized Lien Operation toll free phone number for recording offices is 1-800-913-4170. This telephone number is reserved for recording offices only.

Recording offices should record all federal tax lien documents promptly.

Taxpayers, the United States, and other creditors may be harmed when recording offices do not record lien documents in a timely manner.

Recording offices sometimes return documents unrecorded or set them aside, which can negatively impact the IRS and others with an interest in the taxpayer's property. Recording offices should contact the Centralized Lien Operation at the phone number above to resolve recording issues. Lien documents should not be returned to the IRS unrecorded.

Form and Content

Internal Revenue Code 6323(f) states in part: "The form and content of the [tax lien document] shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien."

Therefore, federal law requires that recording officials must accept lien documents as presented and record them in a timely manner, even if they are not in a locally prescribed format or do not conform to local regulations.

Requiring changes to margins, paper size, blank spaces, label insertions, redactions of social security numbers, etc., made by state or local regulation are contrary to this provision.

Cover Sheet

IRC 6323(f) governs the form and content of federal tax lien documents. Recording officials cannot refuse to record federal tax lien documents because of local requirements such as cover sheets, document margins, or additional space for recording data.

State and local regulations cannot override this provision, and recording officials cannot refuse to record documents without cover sheets.

Original or Facsimile Signature

Neither the Internal Revenue Code nor the Treasury Regulations require affixing original or facsimile signatures to federal tax lien documents. State and local law requirements for signatures do not apply.

The IRS under provisions of IRC 6323(f) has the authority to make signatory determinations. Recording offices must ensure lien documents are recorded with or without original signatures.

Taxpayer Name Issues

A Notice of Federal Tax Lien is valid if it contains the taxpayer's name as it appears in IRS records and a reasonable inspection of the recording index would reveal the existence of the lien. The taxpayer's name as it appears on the notice of lien need not match the name as it appears in the Secretary of State record.

For example, if the IRS files a Notice of Federal Tax Lien showing the taxpayer's name as John Doe but local records list the taxpayer's name as Jonathan Doe, the notice of lien should be filed as presented. The recording office should not make modifications to the notice of lien unless directed to by the IRS.

The manner in which the names on the Notice of Federal Tax Lien are shown in a recording office's name index is determined by the recording office. The IRS can only require that the names be indexed in such a manner that the notice of lien may be readily found by a third party researching the taxpayer.

See Appendix C for examples of common name line situations on the Notice of Federal Tax Lien and how third parties may research for them.

Second Copy of the Notice of Federal Tax Lien

The IRS generally provides recording officials with two copies of all Notice of Federal Tax Lien documents. Copies are clearly designated as "Recording Office" and "IRS." One copy—the "Recording Office" copy—is for recordation, retention or disposal by the recording office. It is important that only one recording occur per set of documents sent.

The second copy—the "IRS" copy—is returned with the appropriate recording data to the Centralized Lien Operation. Please use the form *Transmittal Sheet for Required IRS Action* (See Appendix A of this document) and mail to the address listed.

Recording offices that do not require a second copy for their records should contact the Centralized Lien Operation at 1-800-913-4170 to request removal of the second copy.

"Lost" Notices of Federal Tax Lien

After a new Notice of Federal Tax Lien is filed, the IRS updates its Automated Lien System with the recording data received from the recording office. If no recording data has been input within a certain time period, the system alerts the Centralized Lien Operation of the potential "lost" lien.

An IRS employee researches each "lost" lien to determine if the recording office received and recorded the notice of lien or if the recording information was not returned to, or not updated by, the IRS. Generally, the IRS researches the matter using available electronic tools, but occasionally it is necessary to contact the recording office and ask for assistance. If it is found that a recording office did not receive or record the notice of lien, an adjustment may be needed to the recording fees previously paid or a replacement Notice of Federal Tax Lien may be filed.

Illegible Unrecorded Documents

Recording offices are asked to promptly record all federal tax lien documents. If the documents presented for filing are illegible, contact the Centralized Lien Operation at 1-800-913-4170 for assistance.

Releases with Insufficient Notice of Federal Tax Lien Recording Information

Certificates of Release of Federal Tax Lien are filed showing information cross-referencing the original Notice of Federal Tax Lien. Occasionally, this cross-referencing information is insufficient for the recording office to identify the original notice of lien. Prior to returning unrecorded certificates of release, the recording office should contact the Centralized Lien Operation to try to resolve the issue.

If it cannot be immediately resolved, return the certificate of release using Appendix A for missing or incorrect liber/book and page number of the Notice of Federal Tax Lien.

Archiving/Purging Electronic Databases of Released or Expired Documents

Lien documents filed by the IRS must be part of the public record for at least the period they are active. After a lien document has been released or otherwise expires, the retention of the document in the public record becomes subject to the archive/purge schedule of the individual recording office.

Generally, a Notice of Federal Tax Lien is active for ten years and thirty days from the date the tax liability is assessed. (See “Self-Releasing Liens” section on page 4 of this publication.) If the notice of lien is refiled, it may remain active up to an additional 10 years. Any lien documents filed in association with that notice of lien (for example, certificate of discharge, certificate of subordination, Amended Notice of Federal Tax Lien, etc.), remain active for the life of the notice of lien.

A Notice of Federal **Estate** Tax Lien does not have the same expiration process nor does it require a refiling to extend its life. The Notice of Federal Estate Tax Lien remains active until a certificate of release is filed for it. A Notice of Federal Estate Tax Lien should not be removed from the public record unless and until a certificate of release is filed.

Filing Lien Documents after Archiving/Purging

Occasionally the IRS may file a lien document that relates to a Notice of Federal Tax Lien that has already been archived or purged. The IRS cannot mandate how the document is recorded; only that it is recorded. Whether the recording office cross-references the document to the archive record, reactivates the archive record, or just files it as a stand alone document is to the discretion of the recording office.

Electronic Lien Filing System

The electronic lien filing (ELF) process enables the IRS and the local recording office to electronically process the Notice of Federal Tax Lien and lien release data in a more cost effective and timely manner. Presently there are only a few locations where electronic filing is available. Unfortunately, the IRS is not able to expand the process beyond those locations at this time.

SOCIAL SECURITY NUMBER REDACTION FOR LIEN DOCUMENTS

The increasing problem of identity theft poses significant privacy concerns for public documents that include Social Security Number (SSN) information. This information has been used for many years on the publicly filed Notice of Federal Tax Lien.

In efforts to prevent identity theft and to protect personally identifiable information, the IRS initiated the practice of partially redacting SSN information on January 2, 2006. Notices of lien and certificates related to those notices filed since that time include redacted SSN information in the format XXX-XX-NNNN, where only the last four digits of the taxpayer's SSN appear.

The last four digits may not be changed by the recording offices; however, in some instances, SSNs on lien documents on state and local websites have been fully redacted. This is generally because of state legislative mandates, vendor recommendations, or the recording office's interpretation of state policies on identity theft. Full SSN redaction on lien documents by recording offices is not in compliance with the IRS directive to record federal tax lien documents as presented (as required in IRC 6323(f)).

Federal tax lien documents, **as presented by the Internal Revenue Service**, must be readily available to the public. Recording officials must maintain, in some form, the lien documents filed with partially redacted SSNs. Maintaining these documents ensures the public is obtaining information on the correct person and eliminates the need for recording offices to perform additional tasks related to lien documents as provided to their offices.

The following disclaimer should appear on any website or other system containing lien documents where the information does not exactly correspond with the IRS' document:

"This website contains information on Notices of Federal Tax Lien and other lien documents that is not identical in content to documents presented to this office by IRS. Therefore, the results of a search of this indexing system cannot be relied upon in judicial or administrative proceedings related to title or transfer of property, including but not limited to searches relative to sales of property and foreclosure proceedings, in determining ownership interests in property on which a Notice of Federal Tax Lien attaches.

For assistance in obtaining a copy of the required document as filed by IRS, please contact (name) of this office at (phone number). Copies of recorded documents may be obtained only from this office for which the search was conducted."

For those offices that have fully redacted the SSN and the electronic website is the "official site," every effort must be made to ensure that the public is able to obtain an official version of the recorded notice of lien.

PAYMENT PROCESS FOR RECORDING LIEN DOCUMENTS

The Centralized Lien Operation requests that local recording offices provide to the IRS the recording office contact name, street address, phone number, e-mail address, and the recording fee schedule. If this information changes, please forward updated information thirty days prior to the change being implemented using the form in Appendix A.

Mailing address:

Internal Revenue Service
Centralized Lien Operation
P.O. Box 145595
Stop 8420G
Cincinnati, OH 45250-5595

Electronic Transfer of Funds

Payments for all lien documents mailed from the Centralized Lien Operation are made by electronic funds transfer (EFT) to the recording office's financial institution.

The recording office designates the financial institution to receive payment by completing Standard Form 3881, *ACH Vendor/Miscellaneous Payment Enrollment Form*. This form can be obtained by calling the IRS Beckley Finance Center at (304) 254-3300.

Please ensure enrollment forms reflect current information. Changes to the forms can be faxed to (304) 254-3544 or mailed to:

Internal Revenue Service
Beckley Finance Center
P. O. Box 9002
Beckley, WV 25802

Send questions concerning the EFT process to the IRS Beckley Finance Center via e-mail at cfo.bfc.helpdesk@irs.gov or call (304) 254-3300 for additional help.

Invoice Payment Procedures

Billing for recording services is not necessary under the EFT process and it will not be used for documents mailed from the Centralized Lien Operation.

Lien filings by the IRS are normally done by mail. However, on occasion, a Notice of Federal Tax Lien or related document may be physically presented by an IRS employee to a recording office for immediate filing. In such situations, the employee should provide official identification. The recording office may request the IRS employee pay the filing fee at that time or it may submit an invoice to the Centralized Lien Operation and have the fee paid via EFT.

To submit an invoice for documents that are physically presented, the recording office may use its own invoice or Form 3982, *Billing Support for Liens and Certificate Fees*, as provided by the IRS employee. The invoice should be immediately faxed to the Centralized Lien Operation at (859) 669-3805.

Invoices should contain a number that the recording office can use to identify the payment. The IRS Finance Office will include this number on the EFT.

Upon receipt, the Centralized Lien Operation will review and certify the document for payment and include it in the most current Billing Support Voucher to be sent to the IRS Beckley Finance Center.

Documents Not Presented by IRS

A taxpayer, financial institution, or other third party that presents a Federal tax lien document for filing is responsible for paying any recording fees due. Should there be any concerns regarding the legitimacy of the document presented for filing, the recording office should immediately contact the Centralized Lien Operation at 1-800-913-4170 for verification.

Recording Office Fee Schedule Changes

Contact the Centralized Lien Operation with issues relating to problems or changes to recording fees.

Recording offices should notify the Centralized Lien Operation of fee changes 30 days prior to implementation. This helps the IRS to pay the proper fees in a timely manner.

The Centralized Lien Operation toll free phone number for recording offices is 1-800-913-4170.

If the IRS sends *Notices of Federal Tax Lien* for recording and inadvertently remits insufficient recording fees, please do not return the *Notices of Federal Tax Lien* without recording. Notify the Centralized Lien Operation. The balance due will be remitted with the next available EFT.

Treasury Offset Program

The Treasury Offset Program (TOP) is a centralized offset program administered by the Bureau of Financial Services, formerly known as Financial Management Service's (FMS) Debt Management Services. The program collects delinquent debts owed to federal agencies and states.

If a local jurisdiction owes a delinquent debt to a government agency, that agency sends information about the debt to FMS. When the IRS files lien documents and requests an EFT for the filing fees, the FMS database is searched to determine if a delinquent debt is registered for any agencies in that jurisdiction. If so, FMS will reduce or withhold the EFT to satisfy the delinquent amount. When an offset is made to a related agency's debt, the filing fee is considered paid and the recording office must file the lien documents based on the credit offset. The recording office is responsible for recovering the filing fees from the related agency that received the credit.

More information regarding TOP can be found at www.fms.treas.gov/debt/top.html.

Appendix A

Recording Office Notification to the IRS

Purpose of the Transmittal Sheet

Recording offices should record all federal tax lien documents when received.

Contact the IRS immediately, using this transmittal, to resolve issues preventing the timely recording of federal tax lien documents. You may also call the Centralized Lien Operation at 1-800-913-4170 with recording questions.

Recording offices can also use this transmittal to notify the IRS of any changes to the contact information or changes to recording fees on file.

Recording Office Information

Recording Office	
Contact Person	
Address	
City/State/Zip	
Phone Number	
Fax Number	
E-Mail Address	

Information can be submitted via fax or mail.

- 1. Fax requests to: (859) 669-3805 or
- 2. Mail requests to:

Internal Revenue Service
Centralized Lien Operation
Attn: Recorder Information Coordinator
P.O. Box 145595, Stop 8420G
Cincinnati, OH 45250-5595

Please check the appropriate box:

- Updated contact information (use section above).
- Recording fee changes (attach updated fee schedule).
- Remit additional recording fees in the amount of \$ _____
(Attach copy of Billing Support Voucher to ensure prompt payment.)
- Illegible document(s) returned to the IRS unrecorded.
- Unrecorded Lien release returned to the IRS for missing or incorrect liber/book and page number or UCC number. Correction of filing information, if available:

- Other _____

Appendix B

Certificates Related to Notices of Federal Tax Lien

TITLE OF CERTIFICATE	IRS FORM NUMBER	GENERALLY FILED BY WHOM	ASSOCIATED DOCUMENTS THAT MAY BE FILED
Notice of Federal Tax Lien	668Y	IRS	n/a
Amended (or Corrected) Notice of Federal Tax Lien	Amended 668Y	IRS	n/a
Notice of Federal Tax Lien (Nominee/Alter Ego Lien)	668Y (Annotated)	IRS	A legal description of real property
Notice of Federal Tax Lien Refiling	668F	IRS	n/a
Notice of Federal Estate Tax Lien	668H 668J	IRS	A legal description of real property
Certificate of Duplication of Federal Tax Lien	Letter 2440	IRS*	n/a
Certificate of Release of Federal Tax Lien	668Z	IRS*	n/a
Certificate of Release of Federal Tax Lien (Erroneous Lien)	668Z (with special wording)	IRS*	n/a
Partial Release of Federal Tax Lien	Partial 668Z	IRS*	n/a
Certificate of Release of Federal Estate Tax Lien	668H 668J	IRS*	n/a
Revocation of Release of Federal Tax Lien	12474 12474-A	IRS	A new Notice of Federal Tax Lien
Partial Revocation of Release of Federal Tax Lien	Partial 12474 Partial 12474-A	IRS	A new Notice of Federal Tax Lien
Withdrawal of Filed Notice of Federal Tax Lien	10916	IRS*	n/a
Partial Withdrawal of Filed Notice of Federal Tax Lien	Partial 10916	IRS*	n/a
Withdrawal of Filed Notice of Federal Tax Lien after Release	10916-A	IRS*	n/a
Partial Withdrawal of Filed Notice of Federal Tax Lien after Release	Partial 10916-A	IRS*	n/a
Certificate of Discharge of Property from Federal Tax Lien (various code sections)	669A 669B 669C 669G 669H	Taxpayer, Bank, Title Company	Deed transferring property
Certificate of Subordination of Federal Tax Lien (various code sections)	669D 669E 669F	Taxpayer, Bank, Title Company	A new mortgage document
Certificate of Discharge of Property from Federal Estate Tax Lien	792	Taxpayer, Bank, Title Company	Deed transferring parcel of property
Certificate of Subordination of Federal Estate Tax Lien	669F	Taxpayer, Bank, Title Company	A new mortgage document
Certificate of Nonattachment of Federal Tax Lien	Letter 1628	Taxpayer, Bank, Title Company	n/a

* Infrequently, the document may be filed by the taxpayer, bank, title company, etc.

Appendix C

Researching Taxpayer Index

The following chart lists common name line situations on Notices of Federal Tax Lien and some variations a third party may use in researching for the taxpayer(s). The IRS does not direct a recording office in how to index its records; however, an effective name indexing process should lead a third party searching variations of the taxpayer's name to the notice of lien.

If the notice of lien shows the name line as:	Then a third party should find the notice of lien searching for any of the following:
John Q. and Mary J. Public	<ul style="list-style-type: none"> • John/John Q./John Quinn/J./J.Q./J. Quinn Public or • Mary/Mary J./Mary Jane/M./M.J./M. Jane Public (<i>individuals</i>)
Mary J. Public aka Mary J. Doe	<ul style="list-style-type: none"> • Mary/Mary J./Mary Jane/M./M.J./M. Jane Public or • Mary/Mary J./Mary Jane/M./M.J./M. Jane Doe (<i>individual</i>)
John Q. Public dba Public Domain*	<ul style="list-style-type: none"> • John/John Q./John Quinn/J./J.Q./J. Quinn Public (<i>individual</i>) or • Public Domain (<i>business name</i>)
Public Domain, a partnership John Q. Public, a partner Mary J. Public, a partner	<ul style="list-style-type: none"> • Public Domain (<i>business name</i>) • John/John Q./John Quinn/J./J.Q./J. Quinn Public or • Mary/Mary J./Mary Jane/M./M.J./M. Jane Public (<i>individuals</i>)
Public Domain, Inc., a corporation t/a Public Place*	<ul style="list-style-type: none"> • Public Domain/Public Domain Inc. or • Public Place (<i>business names</i>)
Public Domain, Inc., a corporation % John Public, President*	<ul style="list-style-type: none"> • Public Domain/Public Domain Inc. (<i>business name</i>)
Public Domain LLC, a limited liability co.	<ul style="list-style-type: none"> • Public Domain (<i>business name</i>)
Mary Jane Doe, as nominee of John Q. Public	<ul style="list-style-type: none"> • Mary/Mary J./Mary Jane/M./M.J./M. Jane Doe or • John/John Q./John Quinn/J./J.Q./J. Quinn Public • (<i>individuals</i>)
Public Domain, Inc., as alter ego of John Q. Public	<ul style="list-style-type: none"> • Public Domain/Public Domain, Inc. (<i>business name</i>) or • John/John Q./John Quinn/J./J.Q./J. Quinn Public (<i>individual</i>)
Mary Jane Doe, as transferee of John Q. Public	<ul style="list-style-type: none"> • Mary/Mary J./Mary Jane/M./M.J./M. Jane Doe or • John/John Q./John Quinn/J./J.Q./J. Quinn Public (<i>individuals</i>)
JQP Trust	<ul style="list-style-type: none"> • JQP/John Q Public Trust (<i>business name</i>)
JQP Trust % Mary J Doe, trustee*	<ul style="list-style-type: none"> • JQP/John Q Public Trust (<i>business name</i>)
John Q Public, deceased	<ul style="list-style-type: none"> • John/John Q./John Quinn/J./J.Q./J. Quinn Public (<i>individual</i>)

Researching Taxpayer Index (cont.)

If the notice of lien shows the name line as:	Then a third party should find the notice of lien searching for any of the following:
Estate of John Q. Public	<ul style="list-style-type: none"> • Estate of John/John Q./John Quinn/J./J.Q./J. Quinn Public or • John/John Q./John Quinn/J./J.Q./J. Quinn Public Estate (<i>business names</i>)
Estate of John Q. Public % Mary J. Doe, representative/executor*	<ul style="list-style-type: none"> • Estate of John/John Q./John Quinn/J./J.Q./J. Quinn Public or • John/John Q./John Quinn/J./J.Q./J. Quinn Public Estate (<i>business names</i>)
Bankruptcy Estate of John Q. Public %Mary Doe, Trustee*	<ul style="list-style-type: none"> • Estate of John/John Q./John Quinn/J./J.Q./J. Quinn Public or • John/John Q./John Quinn/J./J.Q./J. Quinn Public Estate (<i>business names</i>)

***Notes:**

- Secondary name lines for business names may or may not be prefaced with “dba” (doing business as) or “t/a” (trading as).
- Secondary name lines beginning with % (in care of) generally indicate a mailing address and not a person to whom the lien attaches.

Appendix D

ADDITIONAL RESOURCES

Forms and publications are available on the IRS Web site at www.irs.gov, or by calling 800-TAXFORM (800-829-3676).

File a Notice of Federal Tax Lien

www.irs.gov/businesses/small/article/0,,id=108339,00.html

Publication 594, The IRS Collection Process

www.irs.gov/pub/irs-pdf/p594.pdf

Publication 783, Instructions on How to Apply for a Certificate of Discharge of Property from the Federal Tax Lien

www.irs.gov/pub/irs-pdf/p783.pdf

Publication 784, Instructions on How to Apply for a Certificate of Subordination of Federal Tax Lien

www.irs.gov/pub/irs-pdf/p784.pdf

Publication 1024, How to Prepare Application for Certificate of Nonattachment of Federal Tax Lien

www.irs.gov/pub/irs-pdf/p1024.pdf

Publication 1075, Tax Information Security Guidelines for Federal, State, and Local Agencies and Entities

www.irs.gov/pub/irs-pdf/p1075.pdf

Publication 1153, How to Apply for a Certificate of Subordination of Federal Estate Tax Lien Under Section 6325(d)(3) of the Internal Revenue Code

www.irs.gov/pub/irs-pdf/p1153.pdf

Publication 1450, Instructions on How to Request a Certificate of Release of Federal Tax Lien

www.irs.gov/pub/irs-pdf/p1450.pdf

Publication 4235, Collection Advisory Group Addresses

www.irs.gov/pub/irs-pdf/p4235.pdf

Form 4422, Application for Certificate Discharging Property Subject to Estate Tax Lien

<http://www.irs.gov/pub/irs-pdf/f4422.pdf>

Form 8821, Tax Information Authorization

www.irs.gov/pub/irs-pdf/f8821.pdf

Internal Revenue Code section 6323, Validity of Priority Against Certain Persons

[http://uscodebeta.house.gov/view.xhtml?req=\(title:26 section:6323 edition:prelim](http://uscodebeta.house.gov/view.xhtml?req=(title:26 section:6323 edition:prelim)

Bureau of Financial Services

www.fms.treas.gov

Internet Payment Platform

<https://IPP.gov>