



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR DIRECTOR, FIELD COLLECTION
DIRECTOR, SPECIALTY COLLECTION—OFFERS, LIENS,
AND ADVISORY

FROM: Kristen E. Bailey */s/ Kristen Bailey*
Director, Collection Policy

SUBJECT: Interim Guidance on Paying Filing Fees for Hand-Carried Lien
Documents

This memorandum provides field employees Interim Guidance (IG) for paying the filing fees associated with lien documents and other official documents that are hand-carried to the recording office. This IG supersedes the current instructions in IRM 5.12.7, and will be incorporated into the IRM in the next revision.

Notices of Federal Tax Lien (NFTLs) primarily are filed through the Centralized Lien Operation (CLO). Whether systemically requested through the Integrated Collection System (ICS) or manually prepared due to special wording requirements, e.g., special condition NFTL, all NFTLs, and other lien documents, should be filed using the centralized process. CLO routinely interacts with every recording office that files lien documents to ensure the documents are filed and that the fees associated with the filings are paid. With very few exceptions, the filing fees charged by the recording office are paid via an electronic funds transfer.

In rare circumstances, it may be necessary for a field employee to hand-carry a NFTL to the recording office. These situations should be limited to exigent circumstances where an NFTL must be filed more quickly than by using the centralized filing process. When the NFTL is presented for filing, payment of the filing fee is expected by the recording office. It is the responsibility of the employee presenting the NFTL to ensure the filing fee is paid.

This IG details procedures on how employees can pay the filing fees charged by the recording office. These procedures extend to other types of lien documents when

immediate filing is necessary and to other types of legal filings that cannot be processed through the centralized process.

If you have any questions concerning this guidance, please contact Kyle Romick, Senior Program Analyst.

Attachment

cc: www.irs.gov

ATTACHMENT

IRM 5.12.7.10.5

Hand-Carried NFTL for Filing

1. All Notices of Federal Tax Liens (NFTLs), whether systemically or manually prepared, should be filed through the Centralized Lien Operation (CLO). If exigent circumstances exist, it may be necessary to immediately file an NFTL. In these rare situations, the NFTL can be hand-carried to the recording office.

Note: Exigent circumstances include imminent actions of the taxpayer to dispose of assets, place assets out of the government's reach, or file bankruptcy. For purposes of this subsection, exigent circumstances also applies to refiling the NFTL when the expiration of the refile period is imminent or revoking an erroneous lien release when needing to immediately re-establish the government's priority.

Reminder: Because of the additional resource costs involved, NFTLs should only be hand-carried for filing in exigent circumstances.

2. Prior to filing, determine the cost charged by the recording office to file the NFTL. The Automated Lien System (ALS) contains information regarding the fees charged by each office for routine filings. For NFTLs with multiple pages or special wording, it may be necessary to contact the recording office for cost information.
3. The employee presenting the document to the recording office for filing is responsible for ensuring the filing fee is paid. Payment may be accomplished by:
 - paying the fee out-of-pocket
 - paying the fee with an assigned Enforcement Authority Purchase Card
 - coordinating payment with the Field Collection Territory Secretary

Caution: Filing fees may NOT be paid using a government-issued travel card.

4. If personal funds are used to pay the filing fee, reimbursement may be claimed through the travel voucher process. When the filing fee exceeds the daily expense limitation established for the travel voucher program, contact the Employee Resource Center for assistance with claiming the expense.
5. If an assigned Enforcement Authority Purchase Card is used, follow standard procurement procedures to create an Integrated Procurement System (IPS) request and present the card to the recording office to pay the filing fee. For information on securing and using a purchase card, follow the guidance in Document 9185, *Purchase Card Guide*, and consult management for any local restrictions.

Note: Purchase Cardholders must adhere to all purchase card policies and procedures, complete required training, and meet minimum usage requirements. See the [Employee Resource Center](#) webpage on purchase cards for additional information.

6. If the fee charged by the recording office to file the NFTL(s) exceeds \$100 and the other methods of payment are not available, follow local procedures to request the assistance of the Field Collection Territory Secretary (Territory Secretary), who has Enforcement purchase authority using a small purchase card.
 - a. Provide all necessary information to the Territory Secretary to procure the required services, including the name and contact information for the recording office, the date the NFTL will be filed, the estimated cost, and a description of the activity being funded (i.e., NFTL filing).

- b. To guarantee timely assistance and payment, make every effort to provide sufficient lead time to secure the Territory Secretary's assistance. If the secretary is not available to assist, any territory secretary within the area may be contacted for assistance, following local procedures.
 - c. If the cost will exceed \$2,500, do not contact the Territory Secretary for purchase card assistance as it is above their designated procurement authority. Instead, follow local procedures to complete a request for Procurement to issue a formal contract. Alternatively, forward the NFTLs to CLO for processing and payment.
7. The Territory Secretary or the employee filing the NFTL provides the purchase card information to the recording office. Since recording offices generally receive payment for lien document filings through electronic funds transfer, some offices may be hesitant to accept the purchase card information verbally. Explain the purchase card program to the recording office and work with the office, within reason, to address their concerns.
 8. As soon as possible after filing the NFTL, provide the Territory Secretary, via e-mail or fax, verification of the services received. This can be done by forwarding the invoice annotated with the comment "Services Received" and the date (mm-dd-yyyy).
 9. Regardless of the method of payment, within **four (4) calendar days** of filing the NFTL, input the recording information to ALS or secure e-mail the recording information (including the taxpayer's name and TIN or the SLID) to CLO for input.
Reminder: If recording data is not input to ALS, it may impact the timely release of the lien when the liability is satisfied.
 10. Within five (5) business days, issue the appropriate notice of NFTL filing to the taxpayer (e.g., Letter 3172, Letter 3171).
 11. Request input of the TC 582, TC 360, and TC 971 ac 252, if applicable, following standard input procedures.

IRM 5.12.7.10.5.1

Other Documents Hand-Carried for Filing

1. Occasionally, other types of legal documents must be hand-carried for filing at the local recording office. These documents are often associated with litigation initiated by the IRS and cannot be filed through the centralized lien process. Examples of such documents include Notice of Lis Pendens and Abstract of Judgment. Requests for these filings usually originate in the Department of Justice and are assigned to Field Collection through Other Investigation (OI) (aka Courtesy Investigation) by Advisory.
2. Follow the guidance in the OI for filing the document.
3. The employee assigned the task of hand-carrying the document for filing is responsible for ensuring the filing fee charged by the recording office is paid. Follow the instructions in IRM 5.12.7.10.5 (paragraphs 3-8) to pay the filing fee.
Caution: Filing fees may NOT be paid using a government-issued travel card.
4. After filing, provide the recording information to the requestor as directed by the OI.