



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.12.8

OCTOBER 14, 2013

EFFECTIVE DATE

(10-14-2013)

PURPOSE

- (1) This transmits the new IRM 5.12.8, Federal Tax Liens, Notice of Lien Refiling.

BACKGROUND

- (1) A revision of the IRM 5.12 chapter has been done in order to consolidate and coordinate like topics, reduce duplication of content, and provide an overview, cross-references, and contacts.

MATERIAL CHANGES

- (1) Introduces new IRM with title of Notice of Lien Refiling which identifies the content contained in this IRM.
- (2) The following table provides a cross walk of sections MOVING TO IRM 5.12.8 FROM other IRM 5.12 location(s)

Moving from ____ to IRM 5.12.8
5.12.2.20 Exhibit 5.12.2-2 Exhibit 5.12.2-3
5.12.6.3.10

- (3) Content rearranged to provide a better flow for the subject matter.
- (4) 5.12.8.2 added an introductory section for the topic.
- (5) 5.12.8.6.1 added section on instructions for preparing a refile using the Automated Lien System.
- (6) 5.12.8.6.2 added section for instructions for preparing a refile outside of the Automated Lien System. These instructions allow for the deletion of the outdated exhibit graphic file of a Notice of Federal Tax Lien (NFTL) refile and instructions.
- (7) 5.12.8.7 added a consequences of not refiling timely section.
- (8) 5.12.8.8 remove reference to CLO Functional Coordination assistance with refile reports.
- (9) Exhibit 5.12.8-1 redesigned to eliminate the dated graphic file.
- (10) Exhibit 5.12.8.2 NFTL Lien Refile example has been deleted. Instead the IRM 5.12.8.6.2, *Instructions for Refiling Outside of ALS* provides a link to the Publishing catalog version.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 5.12.1, dated January 9, 2009, IRM 5.12.2 dated March 8, 2012, IRM 5.12.3 dated June 1, 2010, and IRM 5.12.6 dated July 16, 2010.

AUDIENCE

SBSE and W&I Collection, Centralized Lien Operation, and Appeals

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5.12.8

Notice of Lien Refiling

Table of Contents

5.12.8.1 Purpose

5.12.8.2 Introduction to Refile

5.12.8.2.1 General Overview

5.12.8.2.2 Definitions

5.12.8.2.3 Law

5.12.8.3 Refiling Period

5.12.8.3.1 Column “e” and Refiling

5.12.8.3.2 Refiling an NFTL After Original CSED (NAOC)

5.12.8.4 Refile Determination Responsibility

5.12.8.5 Refile Determination Criteria

5.12.8.6 Procedures for Refiling

5.12.8.6.1 Instructions for Refiling Through ALS

5.12.8.6.2 Instructions for Refiling Outside of ALS

5.12.8.6.3 Address Change Procedures Affecting Refiling

5.12.8.6.4 Place for Refiling

5.12.8.7 Consequences and Corrections When Refiling Not Timely

5.12.8.8 Release of Refiled NFTL

5.12.8.9 Refile Report

Exhibits

5.12.8-1 Lien Refiling Chart

5.12.8.1
(10-14-2013)
Purpose

- (1) The purpose of this IRM is to convey instructions for refiling Notices of Federal Tax Lien (NFTL). This section discusses what a refile is, when and why it is needed, what the legal requirements are, where and how it is filed, and what happens if action is not taken to refile a NFTL.

5.12.8.2
(10-14-2013)
Introduction to Refile

- (1) Refile notices (Form 668F) are special Notices of Federal Tax Lien (NFTL) which extend the life of the statutory lien and the NFTL. They are filed by the Service when there is a need to preserve the attachment of the statutory lien to a taxpayer's assets and the priority of the lien notice with regards to certain creditors. An example of this need would be a litigation case where court actions may extend well beyond the original life of the tax liability.
- (2) Refiling a lien notice within the required refiling period under IRC 6323(g) preserves the Service's priority position in relation to the four classes of creditors enumerated in IRC 6323(a).

5.12.8.2.1
(10-14-2013)
General Overview

- (1) The statutory lien arises with a taxpayer's failure to pay their tax liability after demand. If no lien notice is filed, the duration of the statutory lien is dependent solely on whether the statute to collect the tax liability remains open.
- (2) Once a lien notice is filed, the statutory lien has a certain dependence on the notice. While it remains true that the statutory lien is **always** extinguished when the liability is satisfied or the period to collect expires, the statutory lien can also be released through the self-releasing language on the NFTL. The self-releasing language can be triggered even if the collection period has been extended or suspended.
- (3) The reason for the self-releasing statement is to ensure that the law is met which requires a notification to creditors that the notice is no longer valid because the statutory lien has been released. IRC 6325 requires the Service to issue a release of lien not later than 30 days after the day on which the liability for the amount assessed has become legally unenforceable (or when such liability has been fully paid). When the Collection Statute Expiration Date (CSED) expires, the liability becomes legally unenforceable. Since a release statement must be made within 30 days of the tax liability becoming unenforceable, Form 668(Y)(c) is specifically designed to contain a trigger for the self-releasing statement and the trigger coincides with original CSED. This saves the Service from having to devote resources to manually releasing liens and lien notices when the CSED expires.
- (4) The trigger on the notice is found in column "e". The last day for refiling ("refile by" date) is the date in column "e" of the NFTL.

Note: If the Service places "N/A" in column "e" or leaves this field blank, it means that the self-release language on Form 668(Y)(c) will not be operable to release the lien notice and acknowledge the expiration of the statutory lien. Since the underlying statutory lien expires when the CSED expires, irrespective of whether column "e" is left blank or contains an N/A, this means that any lien notice not containing a date in column "e" must still be appropriately released to acknowledge that the statutory lien has expired and any associated lien notice is no longer valid. The Automated Lien System (ALS) releases any lien notice if it receives a "closed" or "status 12" notification from master file.

- (5) When a column “e” date triggers the self-releasing statement, **both the statutory lien and the lien notice are released** even if the collection statute remains open.

Reminder: The self-releasing statement on the lien notice is, “**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a)”.

- (6) For the majority of lien notices which have not been paid or satisfied prior to the expiration of the original CSED, the self-releasing language allows the Service a cost-effective way to fulfill its legal obligation to ensure that the public knows the lien and lien notice have been released.
- (7) When there is a need to continue the statutory lien and NFTL, the Form 668F is used to notify creditors that both the statutory lien and original NFTL continue in full force. However, a refile can only occur when a tax liability remains open and collectible because the CSED has been extended or suspended. Likewise, a release occurring where the CSED remains open and collection actions are proceeding will negatively impact those actions due to the release of the lien notice and statutory lien.
- (8) Even though a CSED remains open, a continuation of the statutory lien and lien notice is not required. The decision to refile is based on the circumstances of the case.
- (9) The first time a lien notice is refiled, the Service has 30 days beyond the original CSED to accomplish the task of refiling.
- (10) Once a lien notice has been refiled the first time, any subsequent refile period calculation and the new CSED (suspended or extended) calculation follow different rules. Since the subsequent refile period and CSED calculations differ, it becomes important to separately track **both** the end of the new CSED and the end of the refile period. Even if the period for refiling a notice is open, if the CSED expires, then the IRS is required to release the statutory lien and any associated notices within 30 days of the CSED expiration.

5.12.8.2.2 (10-14-2013) Definitions

- (1) **CSED:** The collection statute expiration date is the date by which the Service must collect the debt owed or the authority to collect the debt expires (See IRM 5.1.19, *Collection Statute Expiration*). The CSED period is normally ten (10) years unless it has been extended or suspended such as by submitting an Offer in Compromise (see IRM 5.8.1, *Offer In Compromise, Overview*) or filing bankruptcy (see IRM 5.9.1, *Overview of Bankruptcy*). Other situations that can trigger a CSED extension or suspension are identified in IRM 5.1.19, *Field Collecting Procedures - Collection Statute Expiration*.
- (2) **Refile:** A lien notice refile is a renewal or continuation of both the statutory lien and lien notice. Action to refile can only be taken if the CSED has been extended or suspended. However, refiling is not needed for all cases in which the CSED has been extended or suspended. A refile determination is needed.
- (3) **Refile Period:** The year long time-frame during which the law allows a lien notice to be refiled by the Service. There are two types of refile periods.

- a. **First Refile Period:** The year long original refile period which starts nine years and 30 days after the original assessment date and ends ten years and 30 days after the original assessment date. (IRC § 6323(g)(3)(A))
 - b. **Subsequent Refile Period:** The year long period starting nine years after the end of the previous refile period and ending ten years after the end of the previous refile period. (IRC § 6323(g)(3)(B))
- (4) **“Refile By” Date:** is the date by which a notice of lien must be refiled in order to meet the legal requirements and preserve both the statutory lien and original lien notice. This date is distinct and different from the CSED, which is when the liability is deemed unenforceable. Generally these two date computations run concurrently but will not if the CSED has been extended or suspended.

5.12.8.2.3
(10-14-2013)
Law

- (1) IRC § 6323(g) and Treasury Regulation § 301.6323(g)-1 contain the legal instructions, definitions, requirements, and regulations related to refiling lien notices.
- (2) The *effect of refiling* the notice is to continue both the statutory lien and lien notice. Refiling preserves the respective date with which the statutory lien and lien notice compete with other creditors.
- (3) The *effect of failure to refile* is to extinguish the statutory lien (if the notice contains a self-releasing statement) and invalidate the lien notice.

Exception: When the IRS has commenced a suit or a levy and it is subsequent to that commencement the lapse of the statutory lien and lien notice occur (failure to refile), then any right the United States has to property or its proceeds is not altered, except when:

- (1) a person acquires an interest in the property for adequate consideration and does not have notice of and is not bound by the outcome of the proceeding.
- (2) the suit is dismissed.
- (3) the levy is released.

- (4) Since there is only one statutory lien but that statutory lien may be reflected on numerous lien notices, for a refile to be effective in continuing the statutory lien, every notice listing that statutory lien must be refiled. If the statutory lien is inadvertently released all notices associated with that statutory lien become invalid as of the date of the release. When this occurs and a statutory lien and notice are still needed, the statutory lien must be repaired first through revocation of the release before any notice can again be filed.
- (5) IRC 6323(g)(3) controls the refile status even if the NFTL column “e” is left blank or contains an N/A.

5.12.8.3
(10-14-2013)
Refiling Period

- (1) The time period for refiling the NFTL has a starting and ending date. Therefore, a refiled Notice of Federal Tax Lien is invalid if it is filed outside (either before or after) the period for refiling. See IRC 6323(g)(3).
- (2) There are two types of refiling periods. The original refiling period described in IRC § 6323(g)(3)(A) and any subsequent refiling period IRC 6323(g)(3)(B). No matter which type of refile period is occurring the length of the period is the same and that length is twelve (12) months.

- (3) The subsection IRC 6323(g)(3)(A) defines the **first** “required refiling period” as the one-year period that ends 30 days after the ten-year period following assessment of the tax. Stated differently, this is a one-year window of time that ends 30 days immediately after the CSED. To find the IRC 6323(g)(3)(A) refile period ending date use Exhibit 5.12.8-1.
- (4) All refile periods last 12 months. The IRC 6323(g)(3)(A) refile period is determined by:
 - First, calculating the ending date of the refile period. For calculations of the ending date of the first required refile period see Exhibit 5.12.8-1.
 - Then, look back to that same date in the previous year
 - Finally, select the next calendar day after the look back date for the start of the refile period

Example: For an assessment date of 04/18/2000 the IRC 6323(g)(3)(A) refiling period is 05/19/2009 - 05/18/2010. The 5/18/2010 is obtained by following the direction in Exhibit 5.12.8-1. Then looking back one year, the date is 5/18/2009. The final step is to advance forward by one day which then identifies the first day of the refile period as 5/19/2009.

Example: On March 1, 2002, an assessment of tax was made against A, a delinquent taxpayer, and a statutory lien for the amount of the assessment arose on that date because A neglected to pay after a demand for payment.

On July 1, 2002, an NFTL was properly filed. The NFTL filed on July 1, 2002, is effective up to and including March 31, 2012.

The first required refiling period for the NFTL begins on April 1, 2011, and ends on March 31, 2012. A refiling of the NFTL during that one year period will extend the effectiveness of the March 1, 2002 statutory lien and the NFTL originally filed on July 1, 2002, up to and including March 31, 2022 or until the CSED expires, whichever date occurs the earliest.

The second refiling period for the NFTL begins on April 1, 2021, and ends on March 31, 2022 or until the CSED expires, whichever date occurs the earliest.

Caution: There are some old cases, NFTL or judgments which will not fall into the instructions above. These old cases have unique refiling periods. Watch out for situations involving both a tax liability assessed and a NFTL refilled prior to the Revenue Reconciliation Act, effective November 5, 1990, extending the collection statute of limitations from six to ten years after assessment. In these limited cases the refile period(s) will have been calculated in six-year instead of ten-year increments. It is important in these situations for the Service to maintain its position, a position which could be negatively impacted by an incorrectly calculated refile period. When a lien of this nature is encountered, contact Advisory and Counsel for assistance in determining the correct refile period.

- (5) Subsection IRC 6323(g)(3)(B) defines **subsequent** refile periods as the one-year period ending with the expiration of ten years after the close of the preceding refiling period. Stated differently, the starting and ending dates of subsequent refile periods are determined using the first (IRC 6323(g)(3)(A)) refile period. Ten years are added to the end of the first (IRC 6323(g)(3)(A)) refile period. Any additional refile periods are calculated by adding ten year

increments to the previous refile period. This means that if the CSED has been extended, whether due to suspension of the collection statute of limitations or the taxpayer's agreement to extend the statute, after the first refile, the CSED and refile period will no longer be calculated the same way. Subsequent refiles must follow IRC § 6323(g)(3)(B) no matter when the CSED expires.

Example: For an assessment date of 04/18/2000 the IRC 6323(g)(3)(A) refiling period is 05/19/2009 - 05/18/2010.

For this example, the CSED has been extended to 6/12/2022 and the original NFTL was timely refiled on 4/20/2010.

The subsequent refile period is from 5/19/2019 - 5/18/2020. If the second refile occurs timely, the refile notice is valid until 5/18/2030 or until the CSED expires, whichever is first. In this example the CSED expires 6/12/2022.

Because the refile period ends after the CSED expires, the responsible revenue officer or advisor must track the dates to ensure that a lien release is filed no later than 7/12/2022, which is 30 days after the assessment becomes unenforceable. ALS does receive systemic alerts when a CSED expires, so the release should process systemically, but there is no self-releasing statement on a Form 668(F) and the Service is responsible to ensure that the release occurs. (See IRC § 6325)

- (6) Whether or not the CSED is running concurrently with the refile period or not:

If a CSED expires...	Then ...
before the refile period ends	the lien(s) and notice(s) must be released within 30 days of the CSED.
after the refile period ends	if appropriate, any lien notice(s) reflecting the statutory lien must be refiled to preserve both the statutory lien and lien notice(s).

5.12.8.3.1 (10-14-2013) Column "e" and Refiling

- (1) Any original NFTL will contain a date in column e of Form 668(Y)(c) which is ten years and 30 days after the original assessment date. A lien notice must be refiled on or before that date.

Example: An assessment date of April 1, 2002 with an NFTL filed September 28, 2003.

The date in column e will be May 1, 2012.

This means that May 2, 2012 both the statutory lien and NFTL will self-release and be extinguished.

If after the NFTL is filed, the taxpayer files a bankruptcy petition and the collection statute of limitations is suspended while levy is prohibited plus six months. The CSED will be extended for the period the statute was suspended.

If the CSED for the assessment has been extended to September 15, 2016, the NFTL must be refiled between May 2, 2011 and May 1, 2012.

The date in column e for the Form 668F should be entered as May 1, 2022.

However, the CSED is September 15, 2016, and the responsible revenue officer or advisor must keep track of CSED and ensure a release of any lien notice for the statutory lien (assessment) is filed no later than October 15, 2016.

- (2) A refiled NFTL will contain a date in column e which is ten years after the expiration of the previous refile period. Past practice has been to put nothing or NA in the Form 668F column e. The date in column e for any refile should be a date ten years after the expiration of the previous refile period. If at all possible the refile notice should reflect the correct "refile by" date.

Example: Starting with the same facts in the example for paragraph (1), except assume there were multiple suspensions of the collection statute of limitations and the taxpayer agreed to extend the statute of limitations in connection with an installment agreement.

As a result, the CSED to September 15 2024.

The first refile notice must be filed between May 2, 2011 and May 1, 2012.

Enter May 1, 2022 in column e of this refile notice because it is the ending date of the **subsequent** refile period.

Because the CSED is extended beyond May 1, 2022, a second refile is needed and must be filed between May 2, 2021 and May 1, 2022.

For this second refile, the date in column e will be May 1, 2032.

However, the responsible revenue officer or advisor must keep track of the CSED and ensure a release of all the lien notices is filed no later than October 15, 2024.

- (3) The life of the refiled notice is set by law and will not change even if there is no date or an N/A in column e. The notice's validity is controlled by IRC § 6323(g).
- (4) Form 668(F) does not contain a self-release statement but the statutory lien will expire with the CSED so it is imperative that any lien notice (refile or other) which does not contain a self-releasing statement and trigger for that statement, must be monitored and released within 30 days of the CSED in compliance with IRC § 6325. ALS is systemically notified when a CSED expires and the module goes into status 12. This should release the refile appropriately but the Service remains responsible to ensure that the release occurs timely.

5.12.8.3.2 (10-14-2013) Refiling an NFTL After Original CSED (NAOC)

- (1) In rare situations NFTLs are filed, for the first time, at a date later than the original CSED. These types of lien notices are called "NFTLs after original CSEDs" or NAOCs.

- (2) Refiling an NAOCs follows the IRC 6323(g)(3)(B) rule.

Example: For an assessment date of 04/18/2000 the IRC 6323(g)(3)(A) refiling period is 05/19/2009 - 05/18/2010. For this example, the CSED has been extended to 6/12/2022 as a result of multiple suspensions of the collection statute of limitations and the taxpayer's agreement to extend the collection statute in connection with an installment agreement.

An NAOC was filed 12/21/2010.

The subsequent refile period is from 5/19/2019 - 5/18/2020.

The NAOC was refiled timely on 5/1/2020

The next refile period occurs 5/19/2029 - 5/18/2030 which keeps the notice valid until 5/18/2030 or until the CSED expires, whichever is first. The refile by date in column e is 5/18/2030 but in this example the CSED expires 6/12/2022.

Because the refile period ends after the CSED expires, the responsible revenue officer or advisor must track the dates to ensure that a lien release is filed no later than 7/12/2022, which is 30 days after the assessment becomes unenforceable. ALS does receive systemic alerts when a CSED expires, so the release should process systemically, but there is no self-releasing statement on a Form 668(F) and the Service is responsible to ensure that the release occurs. (See IRC § 6325)

- (3) If there are difficulties using ICS when requesting the refile of an NAOC or if the refile NAOC request is being sent to CLO for processing, use Form 12636 to request CLO input the NAOC refile directly into ALS. Prior to completing the Form 12636, alert CLO that an unusual request is being forwarded. Flag the Form 12636 as a NAOC refile request.
- (4) See IRM 5.12.7.7.2 for more information about filing NAOC.

5.12.8.4
(10-14-2013)
**Refile Determination
Responsibility**

- (1) All functions with active collection inventories are responsible for:
 - making timely refile determinations , and
 - ensuring the NFTL is refiled, if appropriate.
- (2) Collection Advisory is responsible for litigation cases, CNC and ACS mandatory follow-up cases.
- (3) Designated employees in the Automated Collection System Unit are responsible for active ACS cases.
- (4) Insolvency is responsible for cases assigned to the Automated Insolvency System (AIS).
- (5) Field Collection revenue officers are responsible for cases in their inventory. This determination is particularly relevant when preparing cases for litigation.

5.12.8.5
(10-14-2013)
**Refile Determination
Criteria**

- (1) Consider refiling the NFTL if the statute date has been or will be extended or suspended by any action within the required refiling period (e.g. bankruptcy, OIC, filing suit against the taxpayer, etc.). All NFTLs filed after December 1982 will self-release ten years after the assessment regardless of any extension or suspension of the collection statute.

If	Then
the form used for the original filing was earlier than December 1982,	Failure to refile the notice during the refile period does not affect the validity of the statutory lien (i.e. the statutory lien is not extinguished) but failure to timely refile does affect the validity of the notice and, possibly, the IRS' lien priority position. Contact Advisory and Counsel with any questions.
Notices of Federal Tax Lien are filed on forms revised on December 1982 or later	the form contains the "self-release" statement. Unless the notice is timely refiled, if appropriate, the self-release statement, when triggered by the date in column "e", releases both the statutory lien and associated lien notice(s).

- (2) Before any NFTL is refiled, each assessment must be examined to determine if the CSED has been suspended or extended beyond the original ten year period. Also determine if the original CSED will be suspended or extended in the near future (e.g. suit filed against the taxpayer).
- (3) The normal collection statute may be suspended or extended by:
- Execution of Form 900, Tax Collection Waiver, in connection with entering into an installment agreement.
 - Offer in Compromise.
 - Assets of taxpayers in custody of a court in certain types of proceedings.
 - Judgment for the United States.
 - Absence of taxpayer from the United States continuously for six months.
 - Military deferments.
 - Filing a suit.
 - An extension executed between the taxpayer and the Service before a timely-filed levy is released after the CSED.
 - Wrongful seizure or lien on property of a third party.
 - Automatic stay in bankruptcy.
 - Filing of a request for relief from joint and several liability.
 - Filing a request for a Collection Due Process hearing.

See IRM 5.1.19 for an in depth discussion of what extends or suspends the CSED.

- (4) The extension or suspension of the CSED does not mean that an NFTL must automatically be refiled.
- (5) Each case must be analyzed regarding present and future assets to which the refiled NFTL might attach. The present balance owing on the statutory lien's debt would be another factor to be taken into consideration. Another consideration is maintaining the Service's priority in cases involving litigation and bankruptcy.

- (6) If there are multiple statutory liens (assessments) on the original NFTL, determine which are eligible to be refiled. Satisfied modules cannot appear on a refiled NFTL. And **only** those assessments with statutory liens within the refile period can be included on a Form 668F. Include as many statutory liens (assessments) as possible, where the open refile periods overlap on the original NFTL, on one Form 668F.

Example: An NFTL contains six statutory liens (assessments) and a suit to foreclose those liens has been filed. The CSED for all six assessments has been suspended, but at this time only three of the statutory liens are within the year-long refile period.

This is the first refile period for any of the statutory liens and so the year-long refile period starts nine years and 30 days after the original assessment date and ends ten years and 30 days after the original assessment date. All three statutory liens have different assessment dates and so the refile period for each will also differ.

After calculating the refile dates for each of the three statutory liens (assessments), there is a two month window where their separate refile periods overlap. During that two-month overlapping window a cost effective Form 668F can be filed reflecting all three statutory liens (assessments).

- (7) Prior to refileing, check the current unpaid balance of assessment for the statutory liens (assessments) that will be included on the refile notice. The updated balances will be used when creating the refile notice.

If	Then
the refiled NFTL is prepared through ALS	ALS will block inclusion of any satisfied modules.
the entire assessed amount has been paid but un-assessed accrued amounts remain outstanding	enter the total amount of the accruals as of the date the refiled NFTL is "manually prepared". These amounts should be shown in column (f). Line through the words "Unpaid Balance of Assessment" and write in "Outstanding Balance".
there is a de minimus amount due (e.g. less than \$2,500) on the assessed balance and there are unassessed accruals	enter the total amount owed plus accruals as of the date the refiled NFTL is "manually prepared". Line through the words "Unpaid Balance of Assessment" and write in "Outstanding Balance".
an original Notice of Federal Tax Lien lists more than one liability, and the assessment dates are different,	the refiled NFTL should list only the period(s) which meet the criteria for refileing.

If	Then
there are multiple assessments within the same period, and the refile periods are different	care should be taken to only enter the balance for the assessment(s) being refiled. The Automated Lien System (ALS) will allow refiling of each specific assessment.
a Form 668(Y)(c) was filed in a given jurisdiction, but because of a change of residence a NFTL is to be refiled during the refiling period in another jurisdiction.	use Form 668F for refiling, even though Form 668(Y)(c) was never filed in that jurisdiction. Remember that the original NFTL in the previous location must also be refiled to maintain the statutory lien.

5.12.8.6
(10-14-2013)
Procedures for Refiling

- (1) Under normal circumstances, the Automated Lien System (ALS) should be used to create and forward for filing the refile notice. ALS will allow NFTLs to be refiled when the statute has expired against one person on a joint assessment. Check with the *Centralized Lien Operation (CLO)* site if there are any concerns whether to use a manual document or process. CLO normally prints and mails refiled documents. IRM 5.19.12, *Centralized Case Processing - Liens* contains their procedures on printing and mailing these documents.

5.12.8.6.1
(10-14-2013)
Instructions for Refiling Through ALS

- (1) **Without access to ALS:** The Centralized Lien Operation (CLO) will input refiles through ALS upon request.
 - a. Submit request to *CLO* on Form 12636 *Request for Filing or Refiling Notice of Federal Tax Lien*.
 - b. Form 12636 must include all information that needs to be updated, i.e., dollar amount, address, CSED.
 - c. It is essential to show the updated CSED for each period to be refiled so that the correct CSED may be input to ALS. If the CSED is in suspense due to litigation, the CSED field of Form 12636 should show all asterisks (****/****) or a future date (e.g., CSED plus 20 years). The CSED will update on ALS once the suspense status is resolved. Do **not** put N/A in the CSED field of Form 12636.
 - d. Requests should be sent to *CLO* via secure email.

Reminder: Allow for process time in CLO and mailing time when refiling NFTL at the end of a refile period otherwise the refile may not be filed timely.

- (2) **With access to ALS:** follow the instructions in the *ALS User Guide Chapter 10*.

5.12.8.6.2
(10-14-2013)
Instructions for Refiling Outside of ALS

- (1) At times, circumstances may exist that do not allow time for a refiled NFTL to be created, printed, and processed through ALS. In these cases prepare the refile using *Form 668F* from the Publishing catalog. ICS NFTL template cannot be used.
- (2) A refile SLID must be generated by ALS. It cannot be generated by ICS and it cannot be made-up. Use Form 12636 to contact *CLO* for a SLID. Inform them

that the refile is being prepared outside of ALS and provide CLO the reason the refile notice is being prepared outside of ALS so they can include that in an ALS history item.

- (3) On the PDF enter the information as follows:
 - a. Enter the SLID from the original NFTL in the Serial Number Recorded field
 - b. Enter 1-800-913-6050 (CLO's number) in Lien Unit Phone field
 - c. Enter the Area where the notice is being prepared in the Area Field
 - d. Enter the taxpayer's name and address from the original NFTL
 - e. Enter in *columns a, b, c, d* the information from the original NFTL
 - f. Enter in *column e* next refile expiration date. (See IRM 5.12.8.3.1 paragraph two (2) for an example of a **subsequent** refile period deadline as well as IRM 5.12.8.2.2 for the definition.)
 - g. Enter in *column f* the updated Unpaid Balance of Assessment (UBA)
 - h. For the **Notice of Federal Tax Lien Refiling** box in the:
 - (1) *Serial Number* field enter the SLID assigned by ALS for the refile
 - (2) *Notice Filed at* field enter the Recording Office where the *Form 668F* will be filed
 - (3) *New TP name/TIN/address* fields enter only "new" information. If the information from the original NFTL is still current, then these fields will be left empty.
 - (4) *Signature for* field enter the name and phone number of the person filing the *Form 668F*. Then sign (signature must be someone with delegated authority - see *Delegation Order 5-4 in IRM 1.2.44.5*) for lien delegations.
 - (5) *Title* field enter the title of the person signing the *Form 668F*
 - (6) *Date* field enter the date the *Form 668F* is prepared.
 - i. Enter in the *Place of Filing* field the recording office as it appeared on the original NFTL
 - j. Enter in the *Total* field the total of the amount(s) listed in column f.
 - k. The remaining information fields are completed using the information from the original NFTL.
- (4) If there is a question about a deviation from any of the above instructions, contact Advisory and/or Area Counsel for instructions.
- (5) Secure email CLO a copy of the filed Refile lien notice including the recording information.

5.12.8.6.3
(10-14-2013)
**Address Change
Procedures Affecting
Refiling**

- (1) The refile lien notice should always reflect the taxpayer's current address.
- (2) A notice of change of a taxpayer's residence will be effective if it is received:
 - a. In writing from the taxpayer or his/her representative. Form 8822, *Change of Address* states the taxpayer's name and the address of the new residence. Process the Form 8822 to ensure that MF reflects the new address.
 - b. Through the National Change of Address database.
 - c. In a return or amended return of the same type of tax filed with the Internal Revenue Service by the taxpayer. The return or amended return must indicate that it is a change of address and correctly state the taxpayer's name, address of present residence and identification number required by IRC § 6109.

(3)

If	Then
the new residence is located outside the United States	filing will be made in the District of Columbia.
more than one written notice of change of address is received on or before the 90th day	attempt to reasonably ascertain if property belonging to the taxpayer is located at the address, then, depending on the case facts, file as appropriate and contact Advisory and Counsel with any questions.

- (4) Other than the means specified above, no communication, either written or oral, will be considered as notice of a change of a taxpayer's residence.

5.12.8.6.4
(10-14-2013)

Place for Refiling

- (1) During the required refiling period, the NFTL is to be refiled in all cases in every office in which a prior NFTL (including a refiled notice) was filed. This refiling in all locations is extremely important for both real and personal property. If the refiling is not accomplished as and when required, all other NFTL and refiled NFTL are ineffective.

- (2) IRM 5.12.7 Exhibit 2 contains the list of State Filing Locations.

Note: If the state has redesignated its filing location for the specific type of property, the NFTL should be refiled in the new office designated by the state. The Uniform Federal Lien Act of the state should be checked to confirm where to file the certificate or notice.

- (3) When a CSED has been or will be extended or suspended,

If ...	And ...	Then ...
additional property is identified in a new location without a NFTL or refile on record	<ul style="list-style-type: none"> it is prior to original CSED refiling determined to be appropriate 	<ul style="list-style-type: none"> file NFTL in the new location refile NFTL before end of refile period
	<ul style="list-style-type: none"> original CSED has expired extended or suspended CSED remains valid 	<ul style="list-style-type: none"> file NAOC see IRM 5.12.8.3.2

5.12.8.7
(10-14-2013)

Consequences and Corrections When Refiling Not Timely

- (1) The NFTL announces to those described in section 6323(a) that a statutory lien exists and that the lien is effective with regards to them as of the date the notice is filed.
- (2) The release or self-release of the NFTL is conclusive that the underlying statutory lien is extinguished. If a notice of lien is not refiled, and the notice of lien contains a self-releasing statement, it will automatically release the

statutory lien when the required refiling period ends. Along with the release of the statutory lien, the lien notice is invalidated at the end of the refile period. Neither continue to exist.

- (3) When the CSED remains open after the normal ten year collection period allowing for the continued collection of the liability **but the lien notice is not refiled**, neither the statutory lien nor the NFTL exist or are effective after the required refiling period expires. This means that **any** lien attachment to a taxpayer's property or creditor position related to that property is lost.

Exception: The only exception is if the United States has commenced a judicial proceeding or levy action prior to the extinguishment of the statutory lien and NFTL. However, the United States has rights only to property or its proceeds when derived through the judicial action or levy. The United States has no rights to property if the proceeding is dismissed or a person acquired an interest in the property for adequate consideration without notice of the proceeding and who is not bound by its outcome.

- (4) If the statutory lien and notice expire while a CSED is open and the Service has need of both, the Service must revoke the release of the statutory lien in order to reinstate it. The revocation reestablishes the statutory lien with an effective date which is the date when it has been both mailed to the taxpayer and filed. The effective date **does not** reach back to the original assessment date. See IRM 5.12.3 for instructions.
- (5) Once the statutory lien has been reinstated a new notice of lien may be filed. This new filing must meet the requirements of section IRC § 6323(f) and Treasury Regulation §301.6323(f)-1. It is effective from the date the new notice is filed. This new notice will be an NAOC. See IRM 5.12.8 for instructions on filing an NAOC.

5.12.8.8 (10-14-2013) Release of Refiled NFTL

- (1) The Form 668F, used to refile a NFTL, is **not** self-releasing. The Service is responsible to see that all refiled lien notices are released when their associated CSED expires. A release **must** be filed for every refiled lien notice associated with the statutory lien (assessment) when an extended CSED has expired. It is required by IRC § 6325 within 30 days of the CSED expiration. ALS systemically receives notification from master file when a CSED expires as long as there is a transaction code (TC) 582 on the account and can then systemically process a release. However, the Service remains responsible for ensuring these releases are filed.
- (2) Filing Form 668Z, *Certificate of Release of Federal Tax Lien*, will extinguish the statutory lien and invalidated all notices. However, a certificate of release should be filed for each refiling, amendment, or correction associated with an original NFTL.
- (3) See IRM 5.12.3 for release instructions.

5.12.8.9 (10-14-2013) Refiling Report

- (1) A Potential Refile Report can be generated through ALS. The report reflects NFTLs expiring in the next 90 days. The report may be useful in identifying NFTLs that are within the refile period. Advisory has the primary responsibility for working the report and the instructions can be found with the *ALS User Guides*.

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Exhibit 5.12.8-1 (10-14-2013)
Lien Refiling Chart

The following chart can be utilized to determine ending date for the first IRC § 6323(g)(3)(A) refile period. The ending date for this refile period can be found in the table below using the first horizontal header row at the top of the table and the first column on the left. To find the last day for refiling purposes, locate the month of the assessment date in the top horizontal heading and the day in the left vertical column. Go down and across until you locate the appropriate date. That month and date combined with the year of the original CSED becomes the ending date for the first refile period. Use the original Collection Statute Expiration Date (CSED), find that day in first column, use that day as the row. Next, follow the "day" row until the original CSED month column is located. The "month-day" listed there identifies the 30th day after assessment. Combine that "month-day" with the original CSED year to obtain the end of the first refile period. For calculation of subsequent refile periods see IRM 5.12.8.3 and IRC 6323(g)(3)(B).

IRC § 6323(g)(3)(A) Refile Chart for Non-Leap Year Calculation of Ten Years Plus 30 Days After Original CSED

Day	Jan	Feb	Mar	Apr	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1	1-31	3-03	3-31	5-01	5-31	7-01	7-31	8-31	10-01	10-31	12-01	12-31
2	2-01	3-04	4-01	5-02	6-01	7-02	8-01	9-01	10-02	11-01	12-02	01-01
3	2-02	3-05	4-02	5-03	6-02	7-03	8-02	9-02	10-03	11-02	12-03	01-02
4	2-03	3-06	4-03	5-04	6-03	7-04	8-03	9-03	10-04	11-03	12-04	01-03
5	2-04	3-07	4-04	5-05	6-04	7-05	8-04	9-04	10-05	11-04	12-05	01-04
6	2-05	3-08	4-05	5-06	6-05	7-06	8-05	9-05	10-06	11-05	12-06	01-05
7	2-06	3-09	4-06	5-07	6-06	7-07	8-06	9-06	10-07	11-06	12-07	01-06
8	2-07	3-10	4-07	5-08	6-07	7-08	8-07	9-07	10-08	11-07	12-08	01-07
9	2-08	3-11	4-08	5-09	6-08	7-09	8-08	9-08	10-09	11-08	12-09	01-08
10	2-09	3-12	4-09	5-10	6-09	7-10	8-09	9-09	10-10	11-09	12-10	01-09
11	2-10	3-13	4-10	5-11	6-10	7-11	8-10	9-10	10-11	11-10	12-11	01-10
12	2-11	3-14	4-11	5-12	6-11	7-12	8-11	9-11	10-12	11-11	12-12	01-11
13	2-12	3-15	4-12	5-13	6-12	7-13	8-12	9-12	10-13	11-12	12-13	01-12
14	2-13	3-16	4-13	5-14	6-13	7-14	8-13	9-13	10-14	11-13	12-14	01-13
15	2-14	3-17	4-14	5-15	6-14	7-15	8-14	9-14	10-15	11-14	12-15	01-14
16	2-15	3-18	4-15	5-16	6-15	7-16	8-15	9-15	10-16	11-15	12-16	01-15
17	2-16	3-19	4-16	5-17	6-16	7-17	8-16	9-16	10-17	11-16	12-17	01-16
18	2-17	3-20	4-17	5-18	6-17	7-18	8-17	9-17	10-18	11-17	12-18	01-17
19	2-18	3-21	4-18	5-19	6-18	7-19	8-18	9-18	10-19	11-18	12-19	01-18
20	2-19	3-22	4-19	5-20	6-19	7-20	8-19	9-19	10-20	11-19	12-20	01-19
21	2-20	3-23	4-20	5-21	6-20	7-21	8-20	9-20	10-21	11-20	12-21	01-20
22	2-21	3-24	4-21	5-22	6-21	7-22	8-21	9-21	10-22	11-21	12-22	01-21

Exhibit 5.12.8-1 (Cont. 1) (10-14-2013)**Lien Refiling Chart**

Day	Jan	Feb	Mar	Apr	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
23	2-22	3-25	4-22	5-23	6-22	7-23	8-22	9-22	10-23	11-22	12-23	01-22
24	2-23	3-26	4-23	5-24	6-23	7-24	8-23	9-23	10-24	11-23	12-24	01-23
25	2-24	3-27	4-24	5-25	6-24	7-25	8-24	9-24	10-25	11-24	12-25	01-24
26	2-25	3-28	4-25	5-26	6-25	7-26	8-25	9-25	10-26	11-25	12-26	01-25
27	2-26	3-29	4-26	5-27	6-26	7-27	8-26	9-26	10-27	11-26	12-27	01-26
28	2-27	3-30	4-27	5-28	6-27	7-28	8-27	9-27	10-28	11-27	12-28	01-27
29	2-28	0-00	4-28	5-29	6-28	7-29	8-28	9-28	10-29	11-28	12-29	01-28
30	3-01	0-00	4-29	5-30	8-29	7-30	8-29	9-29	10-30	11-29	12-30	01-29
31	3-02	0-00	4-30	0-00	6-30	0-00	8-30	9-30	00-00	11-30	00-00	01-30

***IRC § 6323(g)(3)(A) Refile Chart for Leap Year Calculation
of Ten Years Plus 30 Days After Original CSED***

Day	Jan	Feb
Only January and February are impacted by a leap year. The remaining months will be the same as the chart above		
1	1-31	3-02
2	2-01	3-03
3	2-02	3-04
4	2-03	3-05
5	2-04	3-06
6	2-05	3-07
7	2-06	3-08
8	2-07	3-09
9	2-08	3-10
10	2-09	3-11
11	2-10	3-12
12	2-11	3-13
13	2-12	3-14
14	2-13	3-15
15	2-14	3-16
16	2-15	3-17

Exhibit 5.12.8-1 (Cont. 2) (10-14-2013)
Lien Refiling Chart

Day	Jan	Feb
17	2-16	3-18
18	2-17	3-19
19	2-18	3-20
20	2-19	3-21
21	2-20	3-22
22	2-21	3-23
23	2-22	3-24
24	2-23	3-25
25	2-24	3-26
26	2-25	3-27
27	2-26	3-28
28	2-27	3-29
29	2-28	3-30
30	2-29	0-00
31	3-01	0-00

