



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

5.12.8

OCTOBER 4, 2024

EFFECTIVE DATE

(10-04-2024)

PURPOSE

- (1) This transmits an editorial update to IRM 5.12.8, *Notice of Lien Refiling*.

MATERIAL CHANGES

- (1) Editorial updates throughout to references, links, and terminology; reformatted examples; and made other formatting changes for 508 compliance and to meet current IRS standards.
- (2) 5.12.8.1. Revised subsection to add Program Scope and Objectives.
- (3) 5.12.8.2. Modified title.
- (4) 5.12.8.2.2. Changed title to avoid confusion with new subsection 5.12.8.1.6.
- (5) 5.12.8.5. (3) Moved subparagraphs to table.
- (6) 5.12.8.6.2. (3)(h) Combined information into table.
- (7) 5.12.8.6.4. (3) Restructured paragraph and table.
- (8) Exhibit 5.12.8-1. Updated title and reformatted tables.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 5.12.8, dated October 14, 2013.

AUDIENCE

SBSE Collection, Taxpayer Services (formerly Wage & Investment), Centralized Lien Operation, and Appeals

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5.12.8

Notice of Lien Refiling

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5.12.8.1
(10-04-2024)
Program Scope and Objectives

- (1) **Purpose:** This Internal Revenue Manual (IRM) section discusses the legal requirements, and provides instructions for timely refiling Notices of Federal Tax Lien (NFTLs).
- (2) **Audience:** This IRM is referenced by IRS personnel who request or process NFTLs, including, but not limited to, the following positions:
 - Revenue Officers
 - Advisors
 - Specialists
 - Tax Examiners
 - Clerks
 - Customer Services Representatives
 - Managers
- (3) **Policy Owner:** Director, Collection Policy. Small Business/Self-Employed Division (SBSE)
- (4) **Program Owner:** Collection Policy is the program office responsible for overseeing the lien program, including the guidance for refiling NFTLs.
- (5) **Primary Stakeholders:** SBSE Collection and Taxpayer Service (formerly Wage & Investment) involved with balance due cases. Other functions that are affected by, or have input to, the procedures include Chief Counsel, Appeals, and the Taxpayer Advocate Service (TAS).
- (6) **Program Goals:** Provide policy and procedural guidance to IRS personnel to refile NFTLs.

5.12.8.1.1
(10-04-2024)
Background

- (1) The federal tax lien, which is sometimes called the “statutory lien,” is the basis for the government’s claim against the taxpayer’s property, including current and future rights to property.
- (2) While the federal tax lien is the bedrock of all collection actions and protects the government’s interest in litigation, a Notice of Federal Tax Lien (NFTL) is needed for the federal tax lien to compete with certain classes of creditors. The NFTL, as identified in IRC 6323, is a public notification of the government’s claim against the taxpayer’s property for a tax debt.
- (3) In accordance with IRC 6323(g), the NFTL must be refiled at certain intervals to maintain the effectiveness of the NFTL and the priority of the federal tax lien. Timely refiling also prevents the inadvertent self-release of the federal tax lien.

5.12.8.1.2
(10-04-2024)
Authority

- (1) The authority for federal tax liens and NFTLs are found in the following code and regulation sections.

| Code Section | Code of Federal Regulations | Description |
|--------------|-----------------------------|----------------|
| IRC 6321 | 26 CFR 301.6321-1 | Lien for taxes |
| IRC 6322 | n/a | Period of lien |

| Code Section | Code of Federal Regulations | Description |
|--------------|-----------------------------|---|
| IRC 6323 | 26 CFR 301.6323(a)-1 | Validity and priority against certain persons |
| IRC 6325 | 26 CFR 301.6325-1 | Release of lien or discharge of property |
| IRC 6326 | 26 CFR 301.6326-1 | Administrative appeal of liens |

(2) The following Policy Statements and Delegation Orders regulate NFTL filing.

- IRM 1.2.1.6.2, *Policy Statement 5-2, Collecting Principles*
- IRM 1.2.1.6.13, *Policy Statement 5-47, Notices of lien generally filed only after taxpayer is contacted in person, by telephone or by notice*
- IRM 1.2.2.6.4, *Delegation Order 5-4 (Rev. 3), Federal Tax Lien Certificates*

5.12.8.1.3
(10-04-2024)

Roles and Responsibilities

- (1) The Director, Collection Policy is responsible for overseeing policy and procedures regarding NFTLs.
- (2) Employees authorized to make determinations regarding specific lien actions are responsible for ensuring procedures are properly followed.
- (3) Managers are responsible for ensuring employees are duly delegated to perform lien actions and that their actions are in accordance with policy and procedures.
- (4) The Centralized Lien Operation (CLO) has primary responsibility for inputting information to, and processing lien documents generated by, the Automated Lien System (ALS).
- (5) Other roles and responsibilities related to the lien program can be found in IRM 5.12.1.5, *IRS Organizations Working Lien Issues* and its subsections.
- (6) IRM 5.12.1.6, *Locations of IRM 5.12 Content*, identifies IRM locations associated with NFTL determinations, filing, refiling, maintenance, and release. It is within the specific IRM sections that lien program responsibilities, instructions, and procedures are identified.

5.12.8.1.4
(10-04-2024)

Program Management and Review

- (1) NFTL activity is reviewed and documented in numerous ways, including those shown on the following table.

| Type | Source | Occurrence | Description |
|--------|---------|------------|--|
| Report | IRS.gov | Annual | NFTL program numbers are published yearly in the <i>IRS Data Book, Enforcement: Collections, Penalties & Criminal Investigation</i> , Table 16 |
| Review | NQRS | On-going | NFTL quality for Field Collection is monitored through reviews conducted using the Embedded Quality Job Aid as described in IRM 5.13.1, <i>Embedded Quality Collection Field Organizations Administrative Guidelines</i> . |

| Type | Source | Occurrence | Description |
|--------|--------|------------|--|
| Review | NQRS | On-going | NFTL quality for Campus Collection is monitored by Embedded Quality reviewers following IRM 21.10.1, <i>Embedded Quality (EQ) Program - Campus</i> . |

(2) The Automated Lien System (ALS) electronically stores data regarding NFTL activity.

(3) Management ensures compliance with policy and procedures through case reviews and operational reviews.

5.12.8.1.5
(10-04-2024)

Program Controls

(1) IRM 1.2.2.6.4, *Delegation Order 5-4 (Rev. 3), Federal Tax Lien Certificates*, stipulates the IRS positions authorized for lien activities.

(2) NFTLs are created and maintained through ALS. The Centralized Lien Operation (CLO) is primarily responsible for updating and maintaining ALS data.

(3) Access to systems used in the NFTL process is controlled following standard access guidelines through the Business Entitlement Access Request System (BEARS, formerly Online 5081).

(4) There are numerous reports to monitor NFTL filings and ALS activity. (See *ALS User Guide*, Chapter 15, *Logs and Reports*, for a complete listing of ALS reports.)

(5) Closed records associated with NFTLs are retained in accordance with Document 12990, *Records Control Schedules, Tax Administration - Collection (RCS 28)*. and *IRS Electronic Tax Administration (RCS 32)*

5.12.8.1.6
(10-04-2024)

Terms/Definitions/ Acronyms

(1) The table below lists key terms related to the lien program.

| Term | Definition |
|-----------------------------------|--|
| Lien | The federal tax lien that arises when tax is assessed, demand is made, and the liability is not paid. This may also be called the "statutory lien" or "assessment lien." |
| Notice of Federal Tax Lien (NFTL) | The document filed in the public record to put third parties on notice of the existence of the federal tax lien. One notice of lien can list as many as 15 individual statutory liens. |

Caution: The term "lien" is often used generically by external and internal customers when referring to the NFTL. There is a distinct legal difference between a statutory lien and an NFTL, so care should be taken to ensure there is no confusion about what is being referenced when "lien" is used.

(2) The table below lists common acronyms used in the lien program and throughout this IRM.

| Acronym | Definition |
|---------|----------------------------|
| ALS | Automated Lien System |
| CLO | Centralized Lien Operation |
| NFTL | Notice of Federal Tax Lien |
| SLID | Serial Lien Identification |

- (3) See IRM 5.12.1-2 Exhibit 2, *Glossary of Common Acronyms in IRM 5.12*, for a listing of other common terms and acronyms used in the federal tax lien program.
- (4) Other terms and definitions specific to the refile process are detailed throughout this IRM section.

5.12.8.1.7
(10-04-2024)

Related Resources

- (1) The form used to provide notice of the lien is Form 668(Y)(c), *Notice of Federal Tax Lien*. The form, when properly annotated, is also used for NFTL variations, including amended and special condition NFTLs.
- (2) The form used to refile the NFTL is Form 668-F, *Notice of Federal Tax Lien Refile*.
- (3) IRM 5.17.2, *Legal Reference Guide for Revenue Officers, Federal Tax Liens*, provides additional details about lien law such as the types of property subject to the federal tax lien and the priority of the federal tax lien versus other competing encumbrances.
- (4) IRM 5.12.1, *Lien Program Overview*, provides additional information, websites, and job aids related to the lien program.
- (5) Links to tools and references to assist IRS employees with lien processes may also be found on the *SB/SE Collection* website. Similar information for taxpayers may be found on the *Understanding a Federal Tax Lien* page on IRS.gov (<https://www.irs.gov/businesses/small-businesses-self-employed/understanding-a-federal-tax-lien>).
- (6) Taxpayer rights with regard to IRS processes are stipulated in IRC 7803(a)(3) and on the *Taxpayer Bill of Rights* intranet page. Specific rights regarding lien processes are referenced throughout this IRM, as needed.
- (7) This IRM is for procedural use and does not provide detailed instruction on the use of any system. User guides, such as the *Automated Lien System (ALS) User Guide*, should be consulted as necessary.

5.12.8.2
(10-04-2024)

Introduction to NFTL Refiles

- (1) Refile notices (Form 668-F) are special Notices of Federal Tax Lien (NFTL) which extend the life of the statutory lien and the NFTL. They are filed by the IRS when there is a need to preserve the attachment of the statutory lien to a taxpayer's assets and the priority of the NFTL 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 NFTL within the required refiling period under IRC 6323(g) preserves the government'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 NFTL 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 NFTL is filed, the statutory lien has a certain dependence on the NFTL. 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 NFTL is no longer valid because the statutory lien has been released. IRC 6325 requires the IRS 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 IRS from having to devote resources to manually releasing liens and NFTLs when the CSED expires.
- (4) The trigger on the NFTL 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 IRS 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 NFTL or 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 NFTL not containing a date in column "e" must still be appropriately released to acknowledge that the statutory lien has expired and any associated NFTL is no longer valid. The Automated Lien System (ALS) releases any NFTL 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 NFTL are released** even if the collection statute remains open.

Reminder: The self-releasing statement on the NFTL is as follows:

"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 NFTLs which have not been paid or satisfied prior to the expiration of the original CSED, the self-releasing language allows the IRS a cost-effective way to fulfill its legal obligation to ensure that the public knows the lien and NFTL have been released.

- (7) When there is a need to continue the statutory lien and NFTL, the Form 668-F 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 NFTL and statutory lien.
- (8) Even though a CSED remains open, a continuation of the statutory lien and NFTL is not required. The decision to refile is based on the circumstances of the case.
- (9) The first time a NFTL is refiled, the IRS has 30 days beyond the original CSED to accomplish the task of refiling.
- (10) Once a NFTL 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 NFTL is open, if the CSED expires, then the IRS is required to release the statutory lien and any associated NFTLs within 30 days of the CSED expiration.

5.12.8.2.2 (10-04-2024)

Refile Key Terminology

- (1) **CSED:** The collection statute expiration date is the date by which the IRS must collect the debt owed or the authority to collect the debt expires. 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 NFTL refile is a renewal or continuation of both the statutory lien and NFTL. 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 NFTL to be refiled by the IRS. 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 31 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:** 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 NFTL. 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 NFTLs.
- (2) The *effect of refiling* the NFTL is to continue both the statutory lien and NFTL. Refiling preserves the respective date with which the statutory lien and NFTL compete with other creditors.
- (3) The *effect of failure to refile* is to extinguish the statutory lien (if the NFTL contains a self-releasing statement) and invalidate the NFTL.

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 NFTL occur (failure to refile), then any right the United States has to property or its proceeds is not altered, except when: 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; the suit is dismissed; or the levy is released.

- (4) Since there is only one statutory lien but that statutory lien may be reflected on numerous NFTLs, for a refile to be effective in continuing the statutory lien, every NFTL listing that statutory lien must be refiled. If the statutory lien is inadvertently released all NFTLs associated with that statutory lien become invalid as of the date of the release. When this occurs and a statutory lien and NFTL are still needed, the statutory lien must be repaired first through revocation of the release before any NFTL 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 original CSED. To find the IRC 6323(g)(3(A)) refile period ending date use Exhibit 5.12.8-1, *Last Day for Refiling Chart*.
- (4) All refile periods last 12 months. The IRC 6323(g)(3(A)) refile period is determined as follows.
 - a. First, calculate 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.
 - b. Then, look back to that same date in the previous year.
 - c. Finally, select the next calendar day after the look back date for the start of the refile period

Examples:

- i. For an assessment date of 04/18/2016, the IRC 6323(g)(3)(A) refiling period is 05/19/2025 - 05/18/2026.
 - The end date is obtained by using Exhibit 5.12.8-1.
 - The look back one year is 5/18/2025.
 - The final step is to advance the look back by one day, which then identifies the first day of the refile period as 5/19/2025.
- ii. On March 1, 2015, an assessment of tax was made against B, a delinquent taxpayer, and a statutory lien for the amount of the assessment arose on that date because B neglected to pay after a demand for payment. On July 1, 2015, an NFTL was properly filed.
 - The NFTL is effective up to and including March 31, 2025.
 - The first required refiling period for the NFTL begins on April 1, 2024, and ends on March 31, 2025. A refiling of the NFTL during that one year period will extend the effectiveness of the statutory lien and the NFTL up to and including March 31, 2035, or until the CSED expires, whichever date is the earliest.
 - The second refiling period for the NFTL begins on April 1, 2034, and ends on March 31, 2035.

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 refiled 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 IRS 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) 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 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, the CSED and refile period will no longer be calculated the same way, after the first refile. Subsequent refiles must follow IRC 6323(g)(3)(B) no matter when the CSED expires.

Example:

For an assessment date of 04/18/2010, the IRC 6323(g)(3(A) refiling period is 05/19/2019 - 05/18/2020.

- For this example, the CSED has been extended to 6/12/2032 and the original NFTL was timely refiled on 4/20/2020.
- The subsequent refile period is from 5/19/2029 - 5/18/2030. If the second refile occurs timely, the refiled NFTL is valid until 5/18/2040 or until the CSED expires, whichever is first. In this example the CSED expires 6/12/2032.
- 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 7/12/2032, 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 IRS is responsible to ensure that the release occurs. (See IRC 6325.)

- (6) Whether or not the CSED is running concurrently with the refile period, release or refile action must be taken timely.

| If a CSED expires... | Then ... |
|-------------------------------|--|
| Before the refile period ends | The lien(s) and NFTL(s) must be released within 30 days of the CSED. |
| After the refile period ends | If appropriate, any NFTL(s) reflecting the statutory lien must be refiled to preserve both the statutory lien and NFTL(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 NFTL must be refiled on or before that date.

Example:

For an assessment dated April 1, 2016, with an NFTL filed September 28, 2017, the date in column e will be May 1, 2026. This means that on May 2, 2026, both the NFTL will self-release and the statutory lien will be extinguished.

- After the NFTL is filed the taxpayer files a bankruptcy petition and the collection statute of limitations is suspended while levying 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, 2030, the NFTL must be refiled between May 2, 2025 - May 1, 2026.
- The date in column e for the refile Form 668-F should be entered as May 1, 2036. However, the CSED is September 15, 2030, and the responsible revenue officer or advisor must keep track of the CSED and ensure a release of any NFTL for the statutory lien (assessment) is filed no later than October 15, 2030.

- (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 668-F 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 refiled NFTL 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 is extended to September 15, 2038.

- The first NFTL refile must be filed between May 2, 2025 - May 1, 2026. So, May 1, 2036, should appear in column e of this refiled NFTL because it is the ending date of the **subsequent** refile period.
- Because the CSED is extended beyond May 1, 2036, a second refile will be needed and must be filed between May 2, 2035 - May 1, 2036. For this second refile, the date in column e will be May 1, 2046.
- However, the responsible revenue officer or advisor must keep track of the CSED and ensure a release of all the NFTLs is filed no later than October 15, 2038.

- (3) The life of the refiled notice of lien is set by law and will not change even if there is no date or an N/A in column e. The NFTL'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 NFTL (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 IRS 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 NFTLs are called "NFTLs after original CSEDs" or NAOCs.
- (2) Refiling a NAOC follows the IRC 6323(g)(3)(B) rule.

Example:

For an assessment date of 04/18/2010, the IRC 6323(g)(3)(A) refiling period is 05/19/2019 - 05/18/2020. For this example, the CSED has been extended to 6/12/2032 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. A NAOC was filed 12/21/2020.

- The subsequent refile period is from 5/19/2029 - 5/18/2030.
- The NAOC was refiled timely on 5/1/2030.
- The next refile period will occur 5/19/2039 - 5/18/2040, which will keep the NFTL valid until 5/18/2040 or until the CSED expires, whichever is first. The refile by date in column e is 5/18/2040, but in this example the CSED expires 6/12/2032.

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 7/12/2032, 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 IRS is responsible to ensure that the release occurs. (IRC 6325)

- (3) If the refile NAOC request is being sent to CLO for processing, use Form 12636, *Request for Filing or Refiling Notice of Federal Tax Lien*, 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, *NFTL Filed After Original CSED (NAOC)*, for more information about filing NAOCs.

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 units 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 within the required refiling period if the statute date has been or will be extended or suspended by any action (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 NFTL 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 NFTL and, possibly, the IRS' lien priority position. Contact Advisory and Counsel with any questions. |
| The NFTL was filed on a form revised in December 1982 or later | The form contains the "self-release" statement. Unless the NFTL is timely refilled, if appropriate, the self-release statement, when triggered by the date in column "e", releases both the statutory lien and associated NFTL(s). |

- (2) Before any NFTL is refilled, 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 as described in the table below. See IRM 5.1.19, *Collection Statute Expiration*, for an in-depth discussion of what extends or suspends the CSED.

| How CSED Is Extended or Suspended | |
|-----------------------------------|---|
| a. | Execution of Form 900, <i>Tax Collection Waiver</i> , in connection with entering into an installment agreement |
| b. | Offer in Compromise |
| c. | Assets of taxpayer in custody of a court in certain types of proceedings |
| d. | Judgment for the United States |
| e. | Absence of taxpayer from the United States continuously for six months |
| f. | Military deferment |
| g. | Filing a suit |
| h. | An extension executed between the taxpayer and the IRS before a timely-filed levy is released after the CSED |
| i. | Wrongful seizure or lien on property of a third party |
| j. | Automatic stay in bankruptcy |
| k. | Filing of a request for relief from joint and several liability |
| l. | Filing a request for a Collection Due Process (CDP) hearing |

- (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 have priority. The present balance owing on the statutory lien's debt would be another factor to be taken into consideration. Another consideration is maintaining the IRS'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. **Only** those assessments with statutory liens within the refile period can be included on a Form 668-F. Include as many statutory liens (assessments) as possible, where the open refile periods overlap on the original NFTL on one Form 668-F.

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 31 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 668-F 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 NFTL refile. The updated balances will be used when creating the NFTL refile.

| 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 unassessed 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". |

| If... | Then... |
|--|---|
| An original NFTL 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 refiling. |
| 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. ALS will allow refiling of each specific assessment. |
| A NFTL 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 668-F 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 NFTL refile. 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 Lien Operation*, 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 9.

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 668-F from the Publishing catalog. The 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 NFTL 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 “Original Serial Number” field.
- b. Enter the Area where the NFTL is being prepared and 1-800-913-6050 (CLO’s number) in the “Area” field.
- c. Enter the taxpayer’s name and address from the original NFTL.
- d. Enter in the tax period columns a, b, c, d the information from the original NFTL.
- e. Enter in column e the next refile expiration date. (See IRM 5.12.8.3.1(2), *Column e and Refiling*, for an example of a **subsequent** refile period deadline as well as IRM 5.12.8.2.2 , *Refile Key Terminology*, for the definition.)
- f. Enter in column f the updated Unpaid Balance of Assessment (UBA).
- g. For the “Notice of Federal Tax Lien Refiling” box, enter information as follows:

| Field | Information to Enter |
|-------------------------------|---|
| Serial Number | SLID assigned by ALS for the refile |
| Notice Filed at | Recording Office where the Form 668-F will be filed |
| Current TP Name/ Address/ TIN | New information only. If the information from the original NFTL is still current, then these fields will be left empty. |
| Signature for | Name and phone number of the person requesting the Form 668-F (must be someone with delegated authority - see Delegation Order 5-4 in IRM 1.2.2.6.4 |
| Title | Title of the person requesting the Form 668-F |
| Date | Date the Form 668-F is prepared |

- h. Enter in the “Place of Filing” field the recording office as it appeared on the original NFTL.
- i. Enter in the “Total” field the total of the amount(s) listed in column f.
- j. 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 CLO FORT, Advisory, and/or Area Counsel for instructions.

(5) Secure email CLO a copy of the recorded NFTL Refile including the recording information.

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

- (1) The refiled NFTL 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 in one of the following ways:
 - a. In writing from the taxpayer or their 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. On 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) See the table below for refiling in unusual address situations:

| 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 NFTL) 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 5.12.7-2, *State and Territory Filing Locations*, 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 and additional property is identified in a new location without a NFTL on record, then follow the instructions in the table below.

| If... | Then... |
|--|--|
| It is prior to the original CSED and refiling is determined to be appropriate | File a NFTL in the new location AND refile the NFTL before the end of the refile period. |
| The original CSED has expired and the extended or suspended CSED remains valid | File a NFTL After Original CSED (NAOC). See IRM 5.12.8.3.2, <i>Refiling an NFTL After Original CSED (NAOC)</i> . |

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 NFTL 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 NFTL 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 NFTL 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 NFTL expire while a CSED is open and the IRS has need of both, the IRS 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 5.12.3.14, *Revocation of Lien Release*, for instructions.
- (5) Once the statutory lien has been reinstated a new NFTL 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 NFTL is filed. This new NFTL will be an NAOC. See IRM 5.12.7.7.2, *NFTL Filed After Original CSED (NAOC)*, for instructions on filing a NAOC.

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

- (1) The Form 668-F used to refile a NFTL is **not** self-releasing. The IRS is responsible to see that all refiled NFTLs are released when their associated CSED expires. A release **must** be filed for every refiled NFTL 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 IRS remains responsible for ensuring these releases are filed.

- (2) Filing Form 668-Z, *Certificate of Release of Federal Tax Lien*, will extinguish the statutory lien and invalidated all NFTLs. 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, *Lien Release and Related Topics*, for release instructions.

5.12.8.9
(10-14-2013)
Refile 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*.

Exhibit 5.12.8-1 (10-04-2024)

Last Day for Refiling Charts

The following charts can be utilized to determine the ending date for the first refile period under IRC 6323(g)(3)(A). The ending date for the refile period (i.e., Last Day for Refiling) can be found in the table below using the 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. 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, *Refiling Period*, and IRC 6323(g)(3)(B).

Last Day for Refiling (Non-Leap Year) - Ten Years Plus 30 Days After Assessment Date

| Day | Jan | Feb | Mar | Apr | May | June | July | Aug | Sep | Oct | Nov | Dec |
|-----|------|------|------|------|------|------|------|------|-------|-------|-------|-------|
| 1 | 1/31 | 3/3 | 3/31 | 5/1 | 5/31 | 7/1 | 7/31 | 8/31 | 10/1 | 10/31 | 12/1 | 12/31 |
| 2 | 2/1 | 3/4 | 4/1 | 5/2 | 6/1 | 7/2 | 8/1 | 9/1 | 10/2 | 11/1 | 12/2 | 1/1 |
| 3 | 2/2 | 3/5 | 4/2 | 5/3 | 6/2 | 7/3 | 8/2 | 9/2 | 10/3 | 11/2 | 12/3 | 1/2 |
| 4 | 2/3 | 3/6 | 4/3 | 5/4 | 6/3 | 7/4 | 8/3 | 9/3 | 10/4 | 11/3 | 12/4 | 1/3 |
| 5 | 2/4 | 3/7 | 4/4 | 5/5 | 6/4 | 7/5 | 8/4 | 9/4 | 10/5 | 11/4 | 12/5 | 1/4 |
| 6 | 2/5 | 3/8 | 4/5 | 5/6 | 6/5 | 7/6 | 8/5 | 9/5 | 10/6 | 11/5 | 12/6 | 1/5 |
| 7 | 2/6 | 3/9 | 4/6 | 5/7 | 6/6 | 7/7 | 8/6 | 9/6 | 10/7 | 11/6 | 12/7 | 1/6 |
| 8 | 2/7 | 3/10 | 4/7 | 5/8 | 6/7 | 7/8 | 8/7 | 9/7 | 10/8 | 11/7 | 12/8 | 1/7 |
| 9 | 2/8 | 3/11 | 4/8 | 5/9 | 6/8 | 7/9 | 8/8 | 9/8 | 10/9 | 11/8 | 12/9 | 1/8 |
| 10 | 2/9 | 3/12 | 4/9 | 5/10 | 6/9 | 7/10 | 8/9 | 9/9 | 10/10 | 11/9 | 12/10 | 1/9 |
| 11 | 2/10 | 3/13 | 4/10 | 5/11 | 6/10 | 7/11 | 8/10 | 9/10 | 10/11 | 11/10 | 12/11 | 1/10 |
| 12 | 2/11 | 3/14 | 4/11 | 5/12 | 6/11 | 7/12 | 8/11 | 9/11 | 10/12 | 11/11 | 12/12 | 1/11 |
| 13 | 2/12 | 3/15 | 4/12 | 5/13 | 6/12 | 7/13 | 8/12 | 9/12 | 10/13 | 11/12 | 12/13 | 1/12 |
| 14 | 2/13 | 3/16 | 4/13 | 5/14 | 6/13 | 7/14 | 8/13 | 9/13 | 10/14 | 11/13 | 12/14 | 1/13 |
| 15 | 2/14 | 3/17 | 4/14 | 5/15 | 6/14 | 7/15 | 8/14 | 9/14 | 10/15 | 11/14 | 12/15 | 1/14 |
| 16 | 2/15 | 3/18 | 4/15 | 5/16 | 6/15 | 7/16 | 8/15 | 9/15 | 10/16 | 11/15 | 12/16 | 1/15 |
| 17 | 2/16 | 3/19 | 4/16 | 5/17 | 6/16 | 7/17 | 8/16 | 9/16 | 10/17 | 11/16 | 12/17 | 1/16 |
| 18 | 2/17 | 3/20 | 4/17 | 5/18 | 6/17 | 7/18 | 8/17 | 9/17 | 10/18 | 11/17 | 12/18 | 1/17 |
| 19 | 2/18 | 3/21 | 4/18 | 5/19 | 6/18 | 7/19 | 8/18 | 9/18 | 10/19 | 11/18 | 12/19 | 1/18 |

Exhibit 5.12.8-1 (Cont. 1) (10-04-2024)**Last Day for Refiling Charts**

| Day | Jan | Feb | Mar | Apr | May | June | July | Aug | Sep | Oct | Nov | Dec |
|-----|------|------|------|------|------|------|------|------|-------|-------|-------|------|
| 20 | 2/19 | 3/22 | 4/19 | 5/20 | 6/19 | 7/20 | 8/19 | 9/19 | 10/20 | 11/19 | 12/20 | 1/19 |
| 21 | 2/20 | 3/23 | 4/20 | 5/21 | 6/20 | 7/21 | 8/20 | 9/20 | 10/21 | 11/20 | 12/21 | 1/20 |
| 22 | 2/21 | 3/24 | 4/21 | 5/22 | 6/21 | 7/22 | 8/21 | 9/21 | 10/22 | 11/21 | 12/22 | 1/21 |
| 23 | 2/22 | 3/25 | 4/22 | 5/23 | 6/22 | 7/23 | 8/22 | 9/22 | 10/23 | 11/22 | 12/23 | 1/22 |
| 24 | 2/23 | 3/26 | 4/23 | 5/24 | 6/23 | 7/24 | 8/23 | 9/23 | 10/24 | 11/23 | 12/24 | 1/23 |
| 25 | 2/24 | 3/27 | 4/24 | 5/25 | 6/24 | 7/25 | 8/24 | 9/24 | 10/25 | 11/24 | 12/25 | 1/24 |
| 26 | 2/25 | 3/28 | 4/25 | 5/26 | 6/25 | 7/26 | 8/25 | 9/25 | 10/26 | 11/25 | 12/26 | 1/25 |
| 27 | 2/26 | 3/29 | 4/26 | 5/27 | 6/26 | 7/27 | 8/26 | 9/26 | 10/27 | 11/26 | 12/27 | 1/26 |
| 28 | 2/27 | 3/30 | 4/27 | 5/28 | 6/27 | 7/28 | 8/27 | 9/27 | 10/28 | 11/27 | 12/28 | 1/27 |
| 29 | 2/28 | na | 4/28 | 5/29 | 6/28 | 7/29 | 8/28 | 9/28 | 10/29 | 11/28 | 12/29 | 1/28 |
| 30 | 3/1 | na | 4/29 | 5/30 | 8/29 | 7/30 | 8/29 | 9/29 | 10/30 | 11/29 | 12/30 | 1/29 |
| 31 | 3/2 | na | 4/30 | na | 6/30 | na | 8/30 | 9/30 | na | 11/30 | na | 1/30 |

Last Day for Refiling (Leap Year) - Ten Years Plus 30 Days After Assessment Date

| Day | Jan | Feb | Mar | Apr | May | June | July | Aug | Sep | Oct | Nov | Dec |
|-----|------|-----|------|-----|------|------|------|------|------|-------|------|-------|
| 1 | 1/31 | 3/2 | 3/31 | 5/1 | 5/31 | 7/1 | 7/31 | 8/31 | 10/1 | 10/31 | 12/1 | 12/31 |
| 2 | 2/1 | 3/3 | 4/1 | 5/2 | 6/1 | 7/2 | 8/1 | 9/1 | 10/2 | 11/1 | 12/2 | 1/1 |
| 3 | 2/2 | 3/4 | 4/2 | 5/3 | 6/2 | 7/3 | 8/2 | 9/2 | 10/3 | 11/2 | 12/3 | 1/2 |
| 4 | 2/3 | 3/5 | 4/3 | 5/4 | 6/3 | 7/4 | 8/3 | 9/3 | 10/4 | 11/3 | 12/4 | 1/3 |
| 5 | 2/4 | 3/6 | 4/4 | 5/5 | 6/4 | 7/5 | 8/4 | 9/4 | 10/5 | 11/4 | 12/5 | 1/4 |
| 6 | 2/5 | 3/7 | 4/5 | 5/6 | 6/5 | 7/6 | 8/5 | 9/5 | 10/6 | 11/5 | 12/6 | 1/5 |
| 7 | 2/6 | 3/8 | 4/6 | 5/7 | 6/6 | 7/7 | 8/6 | 9/6 | 10/7 | 11/6 | 12/7 | 1/6 |
| 8 | 2/7 | 3/9 | 4/7 | 5/8 | 6/7 | 7/8 | 8/7 | 9/7 | 10/8 | 11/7 | 12/8 | 1/7 |

Exhibit 5.12.8-1 (Cont. 2) (10-04-2024)

Last Day for Refiling Charts

| Day | Jan | Feb | Mar | Apr | May | June | July | Aug | Sep | Oct | Nov | Dec |
|-----|------|------|------|------|------|------|------|------|-------|-------|-------|------|
| 9 | 2/8 | 3/10 | 4/8 | 5/9 | 6/8 | 7/9 | 8/8 | 9/8 | 10/9 | 11/8 | 12/9 | 1/8 |
| 10 | 2/9 | 3/11 | 4/9 | 5/10 | 6/9 | 7/10 | 8/9 | 9/9 | 10/10 | 11/9 | 12/10 | 1/9 |
| 11 | 2/10 | 3/12 | 4/10 | 5/11 | 6/10 | 7/11 | 8/10 | 9/10 | 10/11 | 11/10 | 12/11 | 1/10 |
| 12 | 2/11 | 3/13 | 4/11 | 5/12 | 6/11 | 7/12 | 8/11 | 9/11 | 10/12 | 11/11 | 12/12 | 1/11 |
| 13 | 2/12 | 3/14 | 4/12 | 5/13 | 6/12 | 7/13 | 8/12 | 9/12 | 10/13 | 11/12 | 12/13 | 1/12 |
| 14 | 2/13 | 3/15 | 4/13 | 5/14 | 6/13 | 7/14 | 8/13 | 9/13 | 10/14 | 11/13 | 12/14 | 1/13 |
| 15 | 2/14 | 3/16 | 4/14 | 5/15 | 6/14 | 7/15 | 8/14 | 9/14 | 10/15 | 11/14 | 12/15 | 1/14 |
| 16 | 2/15 | 3/17 | 4/15 | 5/16 | 6/15 | 7/16 | 8/15 | 9/15 | 10/16 | 11/15 | 12/16 | 1/15 |
| 17 | 2/16 | 3/18 | 4/16 | 5/17 | 6/16 | 7/17 | 8/16 | 9/16 | 10/17 | 11/16 | 12/17 | 1/16 |
| 18 | 2/17 | 3/19 | 4/17 | 5/18 | 6/17 | 7/18 | 8/17 | 9/17 | 10/18 | 11/17 | 12/18 | 1/17 |
| 19 | 2/18 | 3/20 | 4/18 | 5/19 | 6/18 | 7/19 | 8/18 | 9/18 | 10/19 | 11/18 | 12/19 | 1/18 |
| 20 | 2/19 | 3/21 | 4/19 | 5/20 | 6/19 | 7/20 | 8/19 | 9/19 | 10/20 | 11/19 | 12/20 | 1/19 |
| 21 | 2/20 | 3/22 | 4/20 | 5/21 | 6/20 | 7/21 | 8/20 | 9/20 | 10/21 | 11/20 | 12/21 | 1/20 |
| 22 | 2/21 | 3/23 | 4/21 | 5/22 | 6/21 | 7/22 | 8/21 | 9/21 | 10/22 | 11/21 | 12/22 | 1/21 |
| 23 | 2/22 | 3/24 | 4/22 | 5/23 | 6/22 | 7/23 | 8/22 | 9/22 | 10/23 | 11/22 | 12/23 | 1/22 |
| 24 | 2/23 | 3/25 | 4/23 | 5/24 | 6/23 | 7/24 | 8/23 | 9/23 | 10/24 | 11/23 | 12/24 | 1/23 |
| 25 | 2/24 | 3/26 | 4/24 | 5/25 | 6/24 | 7/25 | 8/24 | 9/24 | 10/25 | 11/24 | 12/25 | 1/24 |
| 26 | 2/25 | 3/27 | 4/25 | 5/26 | 6/25 | 7/26 | 8/25 | 9/25 | 10/26 | 11/25 | 12/26 | 1/25 |
| 27 | 2/26 | 3/28 | 4/26 | 5/27 | 6/26 | 7/27 | 8/26 | 9/26 | 10/27 | 11/26 | 12/27 | 1/26 |
| 28 | 2/27 | 3/29 | 4/27 | 5/28 | 6/27 | 7/28 | 8/27 | 9/27 | 10/28 | 11/27 | 12/28 | 1/27 |
| 29 | 2/28 | 3/30 | 4/28 | 5/29 | 6/28 | 7/29 | 8/28 | 9/28 | 10/29 | 11/28 | 12/29 | 1/28 |
| 30 | 2/29 | na | 4/29 | 5/30 | 8/29 | 7/30 | 8/29 | 9/29 | 10/30 | 11/29 | 12/30 | 1/29 |
| 31 | 3/1 | na | 4/30 | na | 6/30 | na | 8/30 | 9/30 | na | 11/30 | na | 1/30 |

