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**From:**

**Sent:** Wednesday, January 21, 2009 2:51:51 PM

**To:**

**Cc:**

**Subject:** Lien Payoff Disclosure Issue

Hi I am forwarding a published Chief Counsel Memo that details how to request a payoff of both a notice of federal tax lien and an unfiled lien. IRC 6103(k)(2) is the operative section. I don't have your facts, but I am going to assume that most of the requests are for release of a NFTL. You must have satisfactory written evidence. Title companies usually get the buyer or seller to sign a form which could then be hand delivered or faxed to the appropriate IRS office. There are also cases of disclosing payoff info over the phone. There is no particular form necessary although a Form 8821 would suffice. If this doesn't answer your question give me a call back. **IRS CCA 200113029**, 2001 WL 307748 (IRS CCA Mar 30, 2001).