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UILC: 7701.20-00

Number: **201739011**

Release Date: 9/29/2017

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**From:** [REDACTED]

**Sent:** Wednesday, June 07, 2017 2:19:22 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** Request for Technical Assistance: POSTS-117911-12

On 2/14/2017, you submitted a request for technical assistance that asked whether the federal tax lien for the assessment of a FICA tax liability incurred by (an unincorporated division of ) attaches to the assets of when charter specifically empowers to create for the purpose of legally segregating the assets and liabilities of discrete business endeavors of regardless of common directorship.

Based upon the facts as presented in your request, the notices of federal tax lien filed against are proper. Additionally, the notices of federal tax lien filed against are proper.