

**Topic:** Federal Liens  
**Question By:** Jeff Harvey  
**Jurisdiction:** Idaho  
**Date:** January 17, 2013

Jurisdiction	Question(s)
<b>Alabama</b>	
<b>Alaska</b>	
<b>Arizona</b>	
<b>Arkansas</b>	
<b>California</b>	<p>In California, federal tax liens naming entities, trusts and estates are filed with the Secretary of State's office. Federal tax liens naming individuals are filed at the county level.</p> <p>We do file Certificates of Withdrawal of a Federal Tax lien and they are processed as terminations. We do not remove the lien.</p>
<b>Colorado</b>	
<b>Connecticut</b>	
<b>Delaware</b>	
<b>District of Columbia</b>	
<b>Florida</b>	
<b>Georgia</b>	Fortunately for us, FTLs are not filed in this office...
<b>Hawaii</b>	
<b>Idaho</b>	
<b>Illinois</b>	
<b>Indiana</b>	In Indiana, the Federal liens are recorded at the county recorders offices.
<b>Iowa</b>	
<b>Kansas</b>	
<b>Kentucky</b>	
<b>Louisiana</b>	Federal Tax Liens are filed in the parish.
<b>Maine</b>	Maine does file FTL's. Our statute ( <a href="http://www.mainelegislature.org/legis/statutes/33/title33sec1905.html">http://www.mainelegislature.org/legis/statutes/33/title33sec1905.html</a> ) was amended:

	<p><b>§1905. Duties of filing officer</b></p> <p><b>2. Certificates.</b> If a certificate of release, nonattachment, discharge, subordination or withdrawal of a filed notice of federal tax lien is presented for filing, the filing officer shall:</p> <p>A. Cause a certificate of release, nonattachment or withdrawal of a filed notice of federal tax lien to be marked, held and indexed as if the certificate were a termination statement within the meaning of the Uniform Commercial Code; and [2003, c. 518, §5 (AMD).]</p> <p>B. Cause a certificate of discharge or subordination to be marked, held and indexed as if the certificate were a release of collateral within the meaning of the Uniform Commercial Code. [2003, c. 518, §5 (AMD).]</p>
<b>Maryland</b>	
<b>Massachusetts</b>	
<b>Michigan</b>	
<b>Minnesota</b>	Minnesota is like New Hampshire.
<b>Mississippi</b>	
<b>Missouri</b>	
<b>Montana</b>	
<b>Nebraska</b>	
<b>Nevada</b>	Nevada is the same as New Hampshire!
<b>New Hampshire</b>	<ol style="list-style-type: none"> <li>1. Yes Federal tax liens are filed with our office.</li> <li>2. The NH Statute provides for "other notices affecting federal tax liens" so we do accept withdrawals.</li> </ol>
<b>New Jersey</b>	
<b>New Mexico</b>	
<b>New York</b>	
<b>North Carolina</b>	
<b>North Dakota</b>	North Dakota is like New Hampshire
<b>Ohio</b>	Federal liens are filed at the county level in Ohio.
<b>Oklahoma</b>	
<b>Oregon</b>	<p>Oregon's like California in that we file notice of federal tax liens, but it's not by entity. Rather we file personal property liens, and the county files real property. However, we treat the certificates of withdrawal the same.</p> <p>Our statute doesn't name withdrawal, but does say "notices affecting the liens shall be filed in the office of the Secretary of State," so that gives us authority.</p> <p>There are many possible notices the IRS issues that aren't actually listed in statute. One of the most difficult is the</p>

	Withdrawal of Release on a filing that was taken off the record years ago. If anyone has a satisfactory way they handle it, I'd like to know. The IRS says we're an outlier because we file them as if they were a new notice, since there is no record to refer back to.
<b>Pennsylvania</b>	Federal liens are not filed in our office.
<b>Rhode Island</b>	Also thankful, FTLs are not filed the RI Secretary of State's UCC Section.
<b>South Carolina</b>	
<b>South Dakota</b>	
<b>Tennessee</b>	
<b>Texas</b>	Texas is also the same as New Hampshire!
<b>Utah</b>	Federal liens are filed at the county level in Utah (and boy am I glad!).
<b>Vermont</b>	
<b>Virginia</b>	
<b>Washington</b>	Washington is like New Hampshire.
<b>West Virginia</b>	
<b>Wisconsin</b>	
<b>Wyoming</b>	

### **Additional Comments:**

### **Full Text of Original Email:**

Federal (IRS) liens are recorded with the Idaho Secretary of State. Recently, the IRS notified me that they will file "certificates of withdrawal" with our office. A certificate of withdrawal withdraws the lien, indicating that the lien should be treated as if it were never filed. Idaho adopted the Uniform Federal Lien Registration Act, along with 38 other states, well over a decade ago. However, nothing in that act provides for the filing of a certificate of withdrawal. In fact, the Uniform Law Commission hasn't addressed or amended that act since 1982. So, I have two questions:

1. Are federal liens filed with your office?
2. If federal liens are filed with your office, have you amended your statutes to address certificates of withdrawal?