

Topic: Federal and State Tax Lien Refiling Periods

Question By: Sherri De Marco

Jurisdiction: Michigan

Date: June 11, 2013

Jurisdiction	Question(s)
Alabama	
Alaska	
Arizona	
Arkansas	
California	
Colorado	
Connecticut	
Delaware	
District of Columbia	
Florida	
Georgia	
Hawaii	
Idaho	
Illinois	Illinois is the same as Montana with regard to Refiling Notice of Lien and using the farthest date out.
Indiana	
Iowa	
Kansas	
Kentucky	
Louisiana	
Maine	Maine is the same as New Hampshire
Maryland	
Massachusetts	
Michigan	
Minnesota	
Mississippi	
Missouri	
Montana	Montana does not file state tax liens those liens are filed with the Department of Revenue. In regards to Federal Tax

	Liens we enter the date furthest in the future noted on the Refiling Notice as the new expiration date.
Nebraska	
Nevada	
New Hampshire	NH would accept whatever is the farthest date out & we would accept at any time.
New Jersey	
New Mexico	
New York	
North Carolina	
North Dakota	
Ohio	
Oklahoma	
Oregon	
Pennsylvania	
Rhode Island	
South Carolina	
South Dakota	
Tennessee	
Texas	<p>All Notice of Federal Tax Liens (not identified as a Refile) that we receive have a Date of Assessment and Last Day for Refiling. This is always 10 years and 30 days. (Have never seen 10 years and 60 days or 7 years and 60 days). We, like most of you have indicated, plug the Last Day for Refiling that is farthest in the future when there are multiple assessment dates. See attached sample. We would plug 08/20/2018 as the Expiration Date.</p> <p>When we get a Notice of Federal Tax Lien, identified as a Refile, we do not look for there to be a 6 month window. If they provide us with the Original Filing Number on the "Refile" we will attach it to the history tree of the original filing as an amendment and we REMOVE THE EXPIRATION DATE. We remove the expiration date because (see second attachment), there is NO Last Day for Refiling indicated. Also notice that in the box "IMPORTANT RELEASE INFORMATION" they go so far as to indicate that it is NOT APPLICABLE for this form to serve as a Release once it goes past the Last Day of Refiling. If the "Refile" does not reference the Original Filing Number, we simply file as a new Notice of Federal Tax Lien with NO Expiration Date.</p> <p>I don't think we file State filings with our office.</p>
Utah	
Vermont	
Virginia	
Washington	
West Virginia	
Wisconsin	
Wyoming	

Additional Comments:

Full Text of Original Email:

My questions deal with how other jurisdictions file state and federal tax lien refiles.

1. Do you file federal refiles within the six-month continuation window for an additional 10 years and 60 days or on the refile, only an additional 10 years?
2. Similarly, do you file state refiles within the six-month continuation window for an additional 7 years and 60 days or on the refile, only an additional 7 years?