Stakeholder Liaison Outreach Campaign Standardized Procedures for Balance Due Requests and Release of the *Notice of Federal Tax Lien*



Target audience:

- Counties/cities/states
- Title companies, mortgage companies
- Practitioners

Message delivery:

For Immediate Release beginning February 6, 2006

Outreach products and supporting documents:

- Centralized Lien Processing
 PowerPoint presentation
 (Note: This MS-PowerPoint file
 contains speaker notes, which aren't
 visible when viewing the file via the
 browser. To access the notes, rightclick on the link to save the file on
 your computer and open from there.)
- Headliner 145 Standardized <u>Procedures for Balance Due</u> Requests and Release of the Notice of Federal Tax Lien
- IRS Centralized Lien Processing
 Internal Talking Points For
 Communications, Liaison and
 Disclosure Outreach to Recording
 Associations & Recording Offices
 (Internal Use Only)
- <u>Centralized Lien Processing</u>
 <u>Information for External</u>
 <u>Stakeholders</u>

Contact for additional guidance on message delivery:

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Background:

The IRS has established standardized procedures to expedite requests for lien discharge, release and subordination nationwide. If the taxpayer paid the tax, interest and penalties and did not receive a copy of the *Certificate of Release of Federal Tax Lien*, the taxpayer or authorized representative may call the Centralized Lien Processing Unit at the toll free number 1-800-913-6050.

Key Messages

- In 2005, the IRS standardized procedures and automated key processes for lien processing nationwide. Lien processing operations are centralized at the Cincinnati campus of the IRS.
- The IRS is working closely with local recorders and recorder associations across the country to ensure that federal tax lien documents are timely filed and properly recorded. This is extremely important to the interests of the federal government, creditors, and taxpayers in general.
- If a taxpayer needs a pay-off amount or has paid the tax, interest and penalties and did not receive a copy of the Certificate of Release of Federal Tax Lien, the taxpayer or authorized representative may call the Centralized Lien Processing Unit at the toll free number 1-800-913-6050.
- Third parties must submit requests for pay-offs in writing using a properly completed <u>Form 2848</u>, <u>Power of Attorney and Declaration of Representative</u> or <u>Form 8821</u>, <u>Tax Information Authorization</u>, signed by the taxpayer. Without a Form 2848 or 8821, the IRS cannot disclose taxpayer information to third parties.