

DISCLAIMER

The information in this packet is not provided for purposes of rendering legal, accounting, or other professional advice. This information is based on the author's findings, opinions, and research. It is intended for educational purposes only.

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Terminating IRS 668 Notice of Lien

The proper sequence of events:

1. Call your Secretary of States office and find out the cost of a CERTIFIED UCC 11. Be sure to get a certified one. There'll be a fee of about seventeen dollars. Use a U.S. postal money order. There is a copy of a letter used for requesting the UCC 11 search included in this info packet.
2. While you're waiting for your Certified UCC 11 to show up in the mail, use your time wisely. Go to your county registrar of deeds' office and conduct a thorough search for 668s against you. Enlist the help of the deputy registrars as much as possible. Have them generate copies of whatever you want to terminate – and be sure to get legible copies. You need to be able to read the serial numbers on the 668 notice. Have them write the book number and page number on each copy if it isn't there. Then double-check it yourself. You must have the serial number and the county's book and page number for each notice you plan to terminate. It doesn't hurt a thing to engage in friendly conversation with the deputy registrars. You won't be doing battle with them and you just might gain an ally.
3. On your way out you can make the trip worth the gas money by stopping at the county clerk's office and getting a copy of the registrar's oath of office and bond. You may need these later and the amount of resistance you get from the clerk and their staff will be good training for you. Do not ask for anything. Tell them you "want a copy of the registrar of deeds' oath of office and bond". If they ask why, tell them it's a matter of public record and you want copies of them. DO NOT ASK! If they say they don't think they have them, just tell them the oaths and bonds are on file in their office and that you'll wait while they look. Once they figure out you're not going anywhere and you know the oaths and bonds are there, the mood will change and they'll get you copies of what you want. Remember to thank them, after all, you got what you wanted and probably had a little fun.
4. Wait till you have your certified UCC 11 in your hand, - and then call the Secretary of State's office again. Ask to talk to someone about UCC form 3 – tell them how you intend to use it at the county level to terminate an unfounded financial statement against you. If there is a separate phone number for the UCC division, or some such thing, get that number. That's the one you need with you when you're at the registrar's office filing your UCC 3.

I suggest being very courteous to everyone at the Secretary of State's office. They can be very helpful. If the person you're dealing with seems to be helpful, ask whom you're speaking with. Write it down. Do not talk over these people. Just ask simple questions and let them explain it in detail. If they don't suggest having the registrar call them with their questions, you should bring it up. Just ask if it would be alright for the registrar from your county to call them on such and such a day, because you suspect they'll have a question or two. You'll get your UCC 3 recorded with or without the Secretary of State's help but you'll feel better knowing they're just a phone call away.

5. Before writing anything on the UCC 3 form that came with this packet, you must realize that you need one form for each notice you want to terminate. The local library is usually a great place to get copies made; they have the best machines. Fill out your form or forms according to the sample. In section 1A, identify the document you want terminated – IRS serial number as seen on the 668 – and the county recorder's book number and page number. Drop down to Line 2 and put an "X" in the box next to the word "terminate". Nothing else is required, but the registrar will be a little shaky if you include your name and address at the top as shown on the sample. DO NOT write anything on line 9, but study it closely and you will learn the power of the UCC. Yes, debtors can terminate financial statements recorded against them. DO NOT fill out line 9! You'll notice there's no place for you to sign and notarize. UCC 3 does not require it, and don't let anyone at the county level talk you into it either. After all, those 668 you're looking at weren't signed and notarized. You'll probably get to debate this point with the registrar soon. Don't worry – you'll win. Just remember to bring the phone number and hopefully the name of a knowledgeable and helpful person at the Secretary's office.

6. What to bring - The Checklist.

At this point you should have your certified UCC 11, your UCC 3 form or forms filled out as the sample, your 668s from your search at the registrar's office, and the name and phone number of someone at the Secretary of State's office. Put all this stuff inside a folder and write that phone number on the inside. Bring a witness. You don't want to get arrested. These folks are not going to make up any stories about your conduct if you bring a witness. Pick one who will make a good impression, and stay out of jail. You should also have copies of the registrar's oath and bond in your possession, but don't bring them with you. They will only be needed if you are forced to go to plan "B". Another important thing you'll need is attitude. Like you did at the clerk's office, only more. You might feel like you've gone a few more rounds when you're done with the registrar. I say pray. Ask the Almighty for the strength, the courage, and the wisdom you'll need to do well. Then go do it.

7. Now to the registrar's office. When you're asked if they can help you, tell them, "I want these forms recorded." DO NOT ASK! After reading your UCC 3 forms you'll be met with a long string of attempts at citing law. All of which you can handle – probably something like this: I don't think I can record these: Sure you can. But they're not filled out: They are filled out the way the Secretary of State told me to. You can't release a lien with these: Let's just record them and see what happens. Only the IRS can release liens: I am not here to release liens. There are no liens against me. I'm here to have these notices of liens terminated because they were improperly recorded. As you can see by the Secretary of State's search, there are no liens against me. Well that's because the

LESS

Liens were filed here, but there really should be something at the Secretary of State's office, too: Right, there would be if a lien existed, but there is no lien. Well I have them right here: No, you have notices that state that state that there is a lien. Real liens have docket numbers and court clerk stamps and judges' signatures – they are the result of court decisions. The notices you've recorded state that there is a lien, but I've just proved to you that there is no lien. Well it doesn't seem right that you can release your own lien: It's not right to record a notice of something that doesn't exist. These forms aren't notarized; these notices you recorded aren't notarized either. The IRS doesn't have to be notarized because they're federal. Well we're not in the fed, we're in a state and this state form is the law we're under. UCC 3s do not require signatures or notarizing. Just record them. But if I did that, it would release the liens. The forms say terminate. We can't terminate anything for you: Sure, you can. That's what you do here, right. Then do it. I won't release these liens without the IRS release: Yes, you will. You can't release your own liens: I'm doing it, and you're helping. Look, I'll make it easy on you. Just call the Secretary of State and ask what you should do. Here's the phone number – they're expecting you.

Once you're at this point you've got it pretty well wrapped up. The form gets filed and the computer program generates certificates called "Release of Lien". Be sure to stick around while all the typing is being done. Don't settle for their word that it is recorded correctly. Get the release in your hand before you go anywhere. They should record a copy of your UCC 11, UCC 3, IRS668, and the second page of your UCC 11 together as a single instrument. When this is done the computer should reflect the "Release of Lien" whenever your IRS668 is accessed. Check with the deputy registrars. They'll show you. Plus you should have the release in your hand with the book and page numbers on it. The recording fees will be about thirty dollars for each document terminated. Make sure you get your original UCC 11 back.

8. Give thanks and praise to the Almighty. Without His guidance none of this would have been possible.

9. Locking it in:

Look at the notice to the registrar that came in this packet. Make sure the word NOTICE is on there. They won't even know how to record it, but that's okay. Be sure to get the notice notarized. With your notarized notice in hand, AND your witness by your side, go back to the registrar's office and get it recorded. They may record it under NOTICES or MISCELLANEOUS. Whichever – it doesn't matter. As long as the notice is entered into public record and you have a book and page number on your receipt, you're doing great. Make sure you get your original back. Have them make you a few copies, too.

Now on your way out of the building, look for the public billboard. There will be one somewhere in the building for posting notices. Post one of your copies on the billboard and make sure your witness is paying attention.

On your way home stop by the post office and get a Registered mail sticker with the number on it. Tell the postal worker you need the number so that you can include it on your letter, if they must know. Write the date and the registered mail number on one of your copies and get it mailed. This will cost about ten dollars. Lots of times the registrar's mailing address is not what you would think. Just call their office and ask. Make sure you address the mail to the name of the person and

their title. That way you'll have your receipt returned with their signature on it. That registrar will never again be able to say he didn't know. Putting the registrar on notice in this way may or may not guarantee no more 668s will be recorded against you. What it will do is make revoking their bond a sure thing. That brings us to our tenth step.

10. Forcing the issue.

This is plan "B". You can use this if your registrar refused to record your UCC 3 or if another 668 gets recorded against you. Modify the plan as needed to suit your situation. You can have the registrar's bond revoked if you can show wrongdoing on their part and how you were damaged as a result. Affidavits from you and your witness attesting to the registrar's refusal to record your legal instrument and how you were damaged as a result should be mailed – registered – to the bondholder. Don't forget to mention the possibility of a lawsuit and their being a party to it if they continue to carry a bond on this person. If you got your UCC 3 recorded, but another 668 got recorded against you, include a copy of your notice and proof that it was recorded and posted (have your witness state that in his affidavit) and delivered through registered mail. Include a copy of the mail receipt with their signature. I don't know much about revoking. You can get that information from another better source. If you can get the registrar's bond revoked the replacement will likely be the deputy registrar. After seeing what happened to his old boss he'll probably behave better. Plus, you're the one responsible for getting them that job; you've made a friend.

Best of luck to you!!

Sample

UCC FINANCING STATEMENT AMENDMENT

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME & PHONE OF CONTACT AT FILER [optional]

B. SEND ACKNOWLEDGMENT TO: (Name and Address)

Bean Station, Tn. 37708

Inst # 20 LR year: 2002

Book IN Page

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1a. INITIAL FINANCING STATEMENT FILE #
SERIAL NUMBER Book Page

1b. This FINANCING STATEMENT AMENDMENT is to be filed (for record) (or recorded) in the REAL ESTATE RECORDS.

2. ☒ TERMINATION: Effectiveness of the Financing Statement identified above is terminated with respect to security interest(s) of the Secured Party authorizing this Termination Statement.

3. ☐ CONTINUATION: Effectiveness of the Financing Statement identified above with respect to security interest(s) of the Secured Party authorizing this Continuation Statement is continued for the additional period provided by applicable law.

4. ☐ ASSIGNMENT (full or partial): Give name of assignee in item 7a or 7b and address of assignee in item 7c; and also give name of assignor in item 9.

5. AMENDMENT (PARTY INFORMATION): This Amendment affects ☐ Debtor or ☐ Secured Party of record. Check only one of these two boxes.
Also check one of the following three boxes and provide appropriate information in items 6 and/or 7.
☐ CHANGE name and/or address: Give current record name in item 6a or 6b; also give new name (if name change) in item 7a or 7b and/or new address (if address change) in item 7c. ☐ DELETE name: Give record name to be deleted in item 6a or 6b. ☐ ADD name: Complete item 7a or 7b, and also item 7c; also complete items 7d-7g (if applicable).

6. CURRENT RECORD INFORMATION:

6a. ORGANIZATION'S NAME

OR

6b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

7. CHANGED (NEW) OR ADDED INFORMATION:

7a. ORGANIZATION'S NAME

OR

7b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

7c. MAILING ADDRESS CITY STATE POSTAL CODE COUNTRY

7d. TAX ID #: SSN OR EIN ADD'L INFO RE ORGANIZATION DEBTOR 7e. TYPE OF ORGANIZATION 7f. JURISDICTION OF ORGANIZATION 7g. ORGANIZATIONAL ID #, if any ☐ NONE

8. AMENDMENT (COLLATERAL CHANGE): check only one box.
Describe collateral ☐ deleted or ☐ added, or give entire ☐ restated collateral description, or describe collateral ☐ assigned.

9. NAME OF SECURED PARTY OF RECORD AUTHORIZING THIS AMENDMENT (name of assignor, if this is an Assignment). If this is an Amendment authorized by a Debtor which adds collateral or adds the authorizing Debtor, or if this is a Termination authorized by a Debtor, check here ☐ and enter name of DEBTOR authorizing this Amendment.

9a. ORGANIZATION'S NAME

OR

9b. INDIVIDUAL'S LAST NAME FIRST NAME MIDDLE NAME SUFFIX

10. OPTIONAL FILER REFERENCE DATA

DOROTHY REAGAN
GRAINGER COUNTY REGISTER

REC # [REDACTED]

Date: 08/13/2002 Time: 11:32 AM
Received From: [REDACTED]
Return To: [REDACTED]
Comment: WI

Grantor: STATE OF TENNESSEE
Grantee: [REDACTED]
Book # [REDACTED] Pages [REDACTED]

Instrument #	Instrument Desc	Amount
[REDACTED]-LR	RELEASE OF LIEN	2.00
	DATA PROCESSING FEES:	
	RECORDING FEES:	30.00
	TOTAL DUE:	32.00

Cash Received: 32.00

Recorded On Station: wk02 By: KAREN ANN DALTON

When Revenue Is Paid By Check, This Receipt Is Not Valid Until Check Is Paid By Bank

Search: [REDACTED]

[REDACTED]
Bean Station, Tn.
37708

i
This is a request for a ~~certified~~
U. C. C. 11 form. Please search for
anything on file with your office
against [REDACTED] and mail the
certified results to me. Thank you
for your help.

[REDACTED]

enclosed U. S. P. S. money order \$17.00

Sample

RECEIVED - TENDERED FOR FILING
TENNESSEE SECRETARY OF STATE
08/02/02 02:09 PM
[REDACTED]

SAMPLE

NOTICE

DOROTHY REAGAN
REGISTRAR OF DEEDS
GRAINGER COUNTY COURTHOUSE
RUTLEDGE, TENNESSEE

10/17/2002

REGISTERED MAIL # RA [REDACTED] US

RE: NOTICE OF FEDERAL TAX LIEN # [REDACTED] (IRS [REDACTED]) BOOK [REDACTED] PAGE [REDACTED]
RE: NOTICE OF FEDERAL TAX LIEN # [REDACTED] (IRS 668) BOOK [REDACTED] PAGE [REDACTED]

I want to thank you and your staff for the prompt and courteous service I received at your office on August 13th 2002.

Please be advised that IRS668 is what it states, a NOTICE; it is not a lien itself. As you must know, that can only come from a court of law through due process.

The IRS must, as all government agencies must, proceed in a lawful manner when using the law. The law is clear on this point that the IRS must take certain steps in pursuing a lien; the first of which is to file the actual federal tax lien as directed by 6321.

This is done with a form that states:

FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAW

Unless you have received this form, you are not in possession of a valid lien.

IRS form 688 states: "Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Through diligent searches conducted at your office and by the Tennessee Secretary of State, we find that no lien has been filed bearing my name.

The above reference notices (IRS668) are null and void. They are "NOTICES" of liens that do not exist.

Your improper recording of the above referenced "NOTICES" (IRS668) has discredited my standing in the community, damaged my reputation in the eyes of creditors, businesses, and personal associates.

I expect you to be able to provide certified documentation from the Tennessee Secretary of State showing a FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAW is properly on file at his office before recording any and all such "NOTICES" (IRS668) bearing my name in the future.

Thank you for your attention in this matter.

Get this thing

NOTARIZED

[REDACTED]
RR. [REDACTED]
Bean Station, Tennessee

UCC FINANCING STATEMENT AMENDMENT

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME & PHONE OF CONTACT AT FILER [optional]
B. SEND ACKNOWLEDGMENT TO: (Name and Address)

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1a. INITIAL FINANCING STATEMENT FILE #

1b. This FINANCING STATEMENT AMENDMENT is to be filed [for record] (or recorded) in the REAL ESTATE RECORDS.

2. ☐ TERMINATION: Effectiveness of the Financing Statement identified above is terminated with respect to security interest(s) of the Secured Party authorizing this Termination Statement.

3. ☐ CONTINUATION: Effectiveness of the Financing Statement identified above with respect to security interest(s) of the Secured Party authorizing this Continuation Statement is continued for the additional period provided by applicable law.

4. ☐ ASSIGNMENT (full or partial): Give name of assignee in item 7a or 7b and address of assignee in item 7c; and also give name of assignor in item 9.

5. AMENDMENT (PARTY INFORMATION): This Amendment affects ☐ Debtor or ☐ Secured Party of record. Check only one of these two boxes.

Also check one of the following three boxes and provide appropriate information in items 6 and/or 7.

☐ CHANGE name and/or address: Give current record name in item 6a or 6b; also give new name (if name change) in item 7a or 7b and/or new address (if address change) in item 7c. ☐ DELETE name: Give record name to be deleted in item 6a or 6b. ☐ ADD name: Complete item 7a or 7b, and also item 7c; also complete items 7d-7g (if applicable).

6. CURRENT RECORD INFORMATION:

6a. ORGANIZATION'S NAME

OR	6b. INDIVIDUAL'S LAST NAME	FIRST NAME	MIDDLE NAME	SUFFIX
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7. CHANGED (NEW) OR ADDED INFORMATION:

7a. ORGANIZATION'S NAME

OR	7b. INDIVIDUAL'S LAST NAME	FIRST NAME	MIDDLE NAME	SUFFIX
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7c. MAILING ADDRESS	CITY	STATE	POSTAL CODE	COUNTRY
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7d. TAX ID #: SSN OR EIN	ADD'L INFO RE ORGANIZATION DEBTOR	7e. TYPE OF ORGANIZATION	7f. JURISDICTION OF ORGANIZATION	7g. ORGANIZATIONAL ID #, if any	<input type="checkbox"/> NONE
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8. AMENDMENT (COLLATERAL CHANGE): check only one box.

Describe collateral ☐ deleted or ☐ added, or give entire ☐ restated collateral description, or describe collateral ☐ assigned.

9. NAME OF SECURED PARTY OF RECORD AUTHORIZING THIS AMENDMENT (name of assignor, if this is an Assignment). If this is an Amendment authorized by a Debtor which adds collateral or adds the authorizing Debtor, or if this is a Termination authorized by a Debtor, check here ☐ and enter name of DEBTOR authorizing this Amendment.

9a. ORGANIZATION'S NAME

OR	9b. INDIVIDUAL'S LAST NAME	FIRST NAME	MIDDLE NAME	SUFFIX
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10. OPTIONAL FILER REFERENCE DATA

State of Tennessee



Department of State

I, Riley C Darnell, Secretary of State of the State of Tennessee do hereby certify that the records of this office do not reflect an active financing statement bearing [REDACTED] as debtor

As of 7-31-02



In Witness Whereof, I have hereto affixed my signature and the Great Seal of the State, at Nashville, this *fifth* day of *August* in the year of our Lord two thousand *two*

Riley C. Darnell
Secretary of State

by *Lawrence Conner*



65-1469