

## DISCLAIMER

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# Terminating IRS 668 Notice of Lien

## Proper sequence of events:

1. Call your Secretary of State's 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(\$17)
- Use a U.S. postal money order.
- a copy of a letter used for requesting the **UCC 11** search is included herein (**Sample A**)



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 668's 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.

4. When you have your **CERTIFIED UCC 11** in your hand

- 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. (**Sample B**)
- In section 1A, identify the document you want terminated
  - ✓ **IRS serial number as seen on the 668**
  - ✓ **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 less 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,
- don't let anyone at the county level talk you into it either. After all those 668 forms 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 668's from your search at the registrar's office,
- ✓ 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 your UCC 3 forms are read, 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 am 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 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 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 proven 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 3's 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 (\$30) for each document terminated. (*Sample C*)
- **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:**



- Review the **Notice** to the registrar that came in this packet. (*Sample D*)
- Make sure the word **NOTICE** is 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 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 \$10.**



Lots of times the registrar's mailing address is not what you 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 668's 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....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.** \*\*\*\*\*
- Remember to mention the possibility of a lawsuit and their being a party to it if they continue to carry a bond on this person. (*Sample E*)
- 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 and delivered through registered mail.** (*have your witness state that in his affidavit*)

- **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 A.....UCC 11 REQUEST

TO: Secretary of State

Search Name: \_\_\_\_\_

Search Address: \_\_\_\_\_

This is a request for a Certified U.C.C. 11 form. Please search for anything on file with your office regarding \_\_\_\_\_.

Please mail the certified results to me.

Thank you for your help.

Respectfully,

Enclosed find a U.S.P.S money order for \$ \_\_\_\_\_



Search: [REDACTED] Bean Station, TN 37708

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 A-2 UCC 11

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, the fifth day of August in the year of our Lord two thousand two

Riley C. Darnell  
Secretary of State

by Lawrence Conner





Sample C...Receipt for Release of Lien

DOROTHY XXXXXX      REC # XXXXXXXXXX  
 XXXXXXXX County Register

Date: 08/13/2002    Time: 11:22 AM  
 Received From: XXXXXXXXXXXX      Grantor: STATE OF TENNESSEE  
 Return To: XXXXXXXXXXXX      Grantee: XXXXXXXXXX  
 Comment: WI      Book #: XXXX    Pages: XXXXXX

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

Cash Received: 32.00

Recorded on Station: wk02      By: KAREN XXXXXXXXXX

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

Sample D...NOTICE

**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 13<sup>th</sup> 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.

This is a "SAMPLE" NOTICE.  
Be sure to have your  
NOTICE notarized!!!!!!



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

**SAMPLE E....Sample Affidavit (if necessary)**

Date\*\*\*\*\*

Re: Registrar's name  
Location ( county & state)  
Physical or mailing addressee  
Zip Code

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**AFFIDAVIT OF MATRIAL FACTS**

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The Affiant, John or Jane Doe, being an adult, qualified to testify, and having firsthand knowledge of the facts set forth herein, states that this affidavit is true, correct, not misleading, and admissible as evidence. If called upon as a witness, Affiant will testify as to it's veracity, and testifies as follows:

1. On the        day of                    200\*, I was present at the office of The Registrar of Deeds in                    County in the State of                    for the purpose of having a Legal instrument recorded.
2. ...., who is the Registrar of Deeds for said county was present and on duty.
3. .... refused to record my legal instrument into the Public Record, in clear violation of his/her oath of office and State and Federal law. **(cite applicable laws here)**
4. ...., in clear violation of State and Federal law persisted in practicing law without a license by continually citing **his/her** version of the law and telling me how I should proceed.
5. Said legal instrument was not deficient in any way.
6. .... told me and my witness that we were subject to his/her legal opinion/ legal advice, and that if she/he didn't think a document "looked right" that he/she could, and would refuse to record said document.
7. ....has commandeered the Office of the Registrar of Deeds for ..... County in .....
8. ....has violated his/her oath of office and the Public Trust by refusing to perform the duties of the Office, practicing law without a license, and denying access to the Public Record, etc, **(cite applicable laws here)**

Further Affiant sayeth naught.

By: \_\_\_\_\_

Affiant's name typed here

SWORN to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 200\*  
My commission expires: \_\_\_\_\_

Notary Public \_\_\_\_\_

**SEAL:**

All of this can be modified; added to, altered, edited, etc.  
**This sample affidavit is purely for educational purposes.**  
Not all, if any, of the fictional citations herein will apply to any particular set of circumstances. This is nothing more than a **basic format.**



\*\*\*\*\*  
**Clarification of terms referenced in "Terminating IRS 668 Notice of Lien"**

- **Affidavit**= written declaration made under oath; a written statement sworn to be true before someone legally authorized to administer an oath; An affidavit is a formal sworn statement of fact, written down, signed, and witnessed (as to the veracity of the signature) by a taker of oaths, such as a notary public. The name is Medieval Latin for he has declared upon oath.; A statement by a person in which the person states that to the best of his or her knowledge, the facts in question are true. An affidavit is sworn before a Notary, Commissioner for Taking Oaths, lawyer or some other judicial officer who can administer oaths.; A written or printed declaration or statement under oath. A written and sworn statement witnessed by a notary public or another official possessing the authority to administer oaths. Affidavits may be admitted into evidence.
- **Bond** =a long term, interest bearing instrument issued by a corporation or government to provide for a particular financial need.; a certificate of debt (usually interest-bearing or discounted) that is issued by a government or corporation in order to raise money; the issuer is required to pay a fixed sum annually until maturity and then a fixed sum to repay the principal ; A written agreement by which a person insures he will pay a certain sum of money if he does not perform certain duties property.
- **Bondholder** = a holder of bonds issued by a government or corporation ; The owner of a bond to whom payments of principal and interest are made. An owner of a Bearer Bond is the individual having possession of the bond, while the owner of a Registered Bond is the individual whose name is recorded on the Bond Register.
- **Registered mail**= First-class mail with a numbered receipt, including a valuation of the registered item, for full or limited compensation if the mail is lost. Some countries have issued registered mail stamps. Registered mail is signed for by each postal employee who handles it.; Registered items of mail are letters which have their details recorded in a register to enable their location to be tracked. (vs certified mail= A service of most postal administrations that provides proof of mailing and delivery without indemnity for loss or damage.)