

**18 NCAC 05B .0602 FILING**

- (a) The UCC Section of the Department shall file Federal Tax Liens on corporations and partnerships whose executive office is located in North Carolina. These liens shall be indexed by the taxpayer's name and shall be available for public inspection. The Internal Revenue Service files Federal tax liens with the Department.
- (b) The fee schedule for filing tax liens shall be available upon request.
- (c) A notice of a tax lien filed by the Internal Revenue Service shall be filed and indexed in the filing office in the same manner as a UCC initial financing statements as provided in G.S. 25-9-519.
- (d) A certificate of release or nonattachment shall be filed and indexed in the same manner as a UCC termination as provided in G.S. 25-9-519, except that the original notice of the tax lien shall not be removed or purged from the information management system in the filing office.
- (f) A certificate of discharge or subordination shall be filed and indexed in the same manner as a UCC release of collateral as provided in G.S. 25-9-519.

*History Note:* Authority G.S. 25-9-519; 25-9-526; 44-68.14; 44-68.15;  
Temporary Adoption Eff. July 2, 2001;  
Eff. August 1, 2002;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. November 12, 2014.