Form **12277**
(October 2011)

Department of the Treasury — Internal Revenue Service

Application for Withdrawal of Filed
Form 668(Y), Notice of Federal Tax Lien
(Internal Revenue Code Section 6323(j))

1. Name *(as shown on the Notice of Federal Tax Lien)*	2. Social Security/Employer Identification No.

3. Taxpayer's Representative, if applicable, or Name and Title of contact person, if taxpayer is a business

4. Address *(Number, Street, P.O. Box)*

5. City	6. State	7. ZIP code	8. Phone Number

9. Attach copy of the Form 668(Y), Notice of Federal Tax Lien, if available, **OR**, if you don't have a copy, provide the following information, if available:

Serial number of Form 668(Y) *(found near the top of the document)*	Date Form 668(Y) filed

Recording office where Form 668(Y) was filed

10. Current status of the federal tax lien *("x" appropriate box)*

☑ Open   ☐ Released   ☐ Unknown

11. Reason for requesting withdrawal of the filed Notice of Federal Tax Lien *("x" appropriate box(es))*

☑ The Notice of Federal Tax Lien was filed prematurely or not in accordance with IRS procedures.

☐ The taxpayer entered into an installment agreement to satisfy the liability for which the lien was imposed and the agreement did not provide for a Notice of Federal Tax Lien to be filed.

  ☐ The taxpayer is under a Direct Debit Installment Agreement.

☐ Withdrawal will facilitate collection of the tax.

☐ The taxpayer, or the Taxpayer Advocate acting on behalf of the taxpayer, believes withdrawal is in the best interest of the taxpayer and the government.

12. Explain the basis for the withdrawal request *(attach additional sheets and other documentation that substantiates your request, as needed)*

1. Party listed on NFTL is not a statutory US Person liable for the territorial income tax as created by the US Congress.
2. The USTC has confirmed this matter was decided in favor of Party listed above via Docket #:   Dismissal for Lack of Jurisdiction. NO IRS jurisdiction over the Party listed on the NFTL exists.
3. Even for those who are statutory US Persons [US Taxpayers], there is no Substitute for Return [SFR] authority for the IRS to create a SFR for a FORM 1040 as it routinely does as claimed by IRC 6020(b) on Letter 3219/3219N. There is no stated authority for SFR at 26 CFR 1.6020(b) either.
4. There is no stated authority within the Internal Revenue Manual [IRM] as section 5.1.11.6.7 for a FORM 1040.
5. To create a Fraudulent document imposes no duty or obligation. I hold no Public Office nor derive income from such.
6. The authority for Lien and Levy action used by the IRS is only toward those stated at IRC 6331(a) which are only those federal employees, federal officials, and elected officials of the National Government and District of Columbia.
7. Federal Attorney Michael L. White working with the Office of the Federal Register stated in 1994 "Our records indicate that the IRS has not incorporated within the Federal Register [required by the Fed. Register Act] a requirement to make a tax return."

Affirmation	**I declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.**		
	Signature	Title *(if business)*	Date

Catalog Number 27939C

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Form **12277** (Rev. 10-2011)

General Instructions

1. Complete the application. If the information you supply is not complete, it may be necessary for the IRS to obtain additional information before making a determination on the application.

   - Sections 1 and 2: Enter the taxpayer's name and Social Security Number (SSN) or Employer Identification Number (EIN) as shown on the Notice of Federal Tax Lien (NFTL).

   - Section 3: Enter the name of the person completing the application if it differs from the taxpayer's name in section 1 (for example, taxpayer representative). For business taxpayers, enter the name and title of person making the application. Otherwise, leave blank.

   - Sections 4 through 8: Enter current contact information of taxpayer or representative.

   - Section 9: Attach a copy of the NFTL to be withdrawn, if available. If you don't have a copy of the NFTL but have other information about the NFTL, enter that information to assist the IRS in processing your request.

   - Section 10: Check the box that indicates the current status of the lien.
   "Open" means there is still a balance owed with respect to the tax liabilities listed on the NFTL.
   "Released" means the lien has been satisfied or is no longer enforceable.
   "Unknown" means you do not know the current status of the lien.

   - Section 11: Check the box(es) that best describe the reason(s) for the withdrawal request. **NOTE**: If you are requesting a withdrawal of a released NFTL, you generally should check the last box regarding the best interest provision.

   - Section 12: Provide a detailed explanation of the events or the situation to support your reason(s) for the withdrawal request. Attach additional sheets and supporting documentation, as needed.

   - Affirmation: Sign and date the application. If you are completing the application for a business taxpayer, enter your title in the business.

2. Mail your application to the IRS office assigned your account. If the account is not assigned or you are uncertain where it is assigned, mail your application to IRS, ATTN: Advisory Group Manager, in the area where you live or is the taxpayer's principal place of business. Use Publication 4235, *Advisory Group Addresses*, to determine the appropriate office.

3. Your application will be reviewed and, if needed, you may be asked to provide additional information. You will be contacted regarding a determination on your application.

   a. If a determination is made to withdraw the NFTL, we will file a Form 10916(c), *Withdrawal of Filed Notice of Federal Tax Lien*, in the recording office where the original NFTL was filed and provide you a copy of the document for your records.
   b. If the determination is made to not withdraw the NFTL, we will notify you and provide information regarding your rights to appeal the decision.

4. **At your request, we will notify other interested parties of the withdrawal notice. Your request must be in writing and provide the names and addresses of the credit reporting agencies, financial institutions, and/or creditors that you want notified.**

   NOTE: Your request serves as our authority to release the notice of withdrawal information to the agencies, financial institutions, or creditors you have identified.

5. If, at a later date, additional copies of the withdrawal notice are needed, you must provide a written request to the Advisory Group Manager. The request must provide:

   a. The taxpayer's name, current address, and taxpayer identification number with a brief statement authorizing the additional notifications;.
   b. A copy of the notice of withdrawal, if available; and
   c. A supplemental list of the names and addresses of any credit reporting agencies, financial institutions, or creditors to notify of the withdrawal of the filed Form 668(Y).

Privacy Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. The primary purpose of this form is to apply for withdrawal of a notice of federal tax lien. The information requested on this form is needed to process your application and to determine whether the notice of federal tax lien can be withdrawn. You are not required to apply for a withdrawal; however, if you want the notice of federal tax lien to be withdrawn, you are required to provide the information requested on this form. Sections 6001, 6011, and 6323 of the Internal Revenue Code authorize us to collect this information. Section 6109 requires you to provide the requested identification numbers. Failure to provide this information may delay or prevent processing your application; providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.