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**From:**

**Sent:** Thursday, June 14, 2012 9:08:05 AM

**To:**

**Cc:**

**Subject:** RE: assistance w/

Sorry for the delay in responding. I've been out of the office on leave and just got back today.

The priority of the federal tax lien will be determined by the assessment date of the federal tax as compared to the filing date of the state tax lien. Filing a notice of federal tax lien is not required for a federal tax lien to be valid against a state tax lien, because state tax liens are not among the types of creditors protected by IRC 6323. The federal tax lien arises upon assessment. The priority of a state tax lien is determined by whether it was choate when the federal tax lien arose. A lien becomes choate when there is nothing more to be done to perfect it. In New York, a state tax lien is choate with respect to personal property when the lien is filed with the appropriate County Clerk **and** the New York Secretary of State. For real property, the lien must simply be filed in the county where the real property is located.

Please call me if you have any further questions about this matter.