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Number: **201916010** Release Date: 4/19/2019

From:

Sent: Wednesday, March 27, 2019 2:05:03 PM

To: Cc:

Subject: lien filing question

Regarding filing NFTLs on additional assessments, take a look at IRM 5.12.2.3.2(2), IRM 5.12.2.6 and elsewhere in IRM 5.12.2.

If you would like to talk about this further, please contact me.