



dc Tax, LLC
 9301 Ocoee St, #64
 Chattanooga, TN 37363

IRS solutions for small business & individuals

«Name»
 «Address1»
 «Address2»

November 30, 2022

The below listed notices of federal tax lien were filed against HG Todd, LLC. At the time of filing, the IRS had issues with their software (ICS) filing liens against LLC's and including a member's name on the lien.

According to the IRS when a lien is filed against an LLC and includes a member's name as well, the IRS will amend the lien to delete the name of the party that is not responsible. (5.1.21.6.2.2 (01-12-2015), *Incorrect Taxpayer Name on NFTL*)

In this case, the responsible party is the LLC and not Daniel Todd, who was merely a member of the LLC. The Group Manager of the office that filed the lien (Keith Burns), agrees that Mr. Todd should not have been listed on the liens. He has re-assigned the case to another revenue officer to correct the filing. Mr. Burns informed me this morning (10/30/2023) that the correction has been approved and is with Centralized Lien Operations (CLO) for processing.

The CLO usually completes processing of corrections within 30 days. In light of this forthcoming correction, please consider Mr. Todd as not liable for the liens.

<u>Liable Party</u>	<u>Record Date</u>	<u>Book/Page</u>	<u>Serial Number</u>
HG TODD CO LLC	12/22/2014	7270/1703	2014248217
HG TODD CO LLC	12/22/2014	7270/1704	2014248218
HG TODD CO LLC	7/9/2015	7405/2069	2015136437
HG TODD CO LLC	7/28/2015	7418/1104	2015149133
HG TODD CO LLC	8/25/2015	7437/1728	2015168589

If you have any questions, please let me know.

Thank you,

David Collins, Enrolled Agent
 Lic: 00150946-EA