



## **I. BACKGROUND**

The IRS assessed responsible person penalties against plaintiff-appellant E. Frank Griswold III for failure to pay certain taxes related to two of his







This bill is in part an attempt to conform the lien provisions of the internal revenue laws to the

These regulations are internally implemented in the IRS Manual. Section 535(14).1 of the manual states:







## Release of Refiled Notice of Lien

(1) The Form 668-F, used to refile a lien, is not s

To avoid the absurd result that the IRS could deliv





