



CHAPTER 44
ARTICLE 11A - UNIFORM FEDERAL LIEN REGISTRATION ACT

N.C.G.S. § 44-68.12.

Place of filing.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 04:11 UTC	SOURCE FINGERPRINT f9945f54346079d6a4390e1a - 637c7b1335d942b4c5c10d93 - b8710a21b25758bf
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§ 44-68.12(a) Notices of liens, certificates, and other notices affecting federal tax liens or other federal liens must be filed in accordance with this Article.

§ 44-68.12(b) Notices of liens upon real property for obligations payable to the United States and certificates and notices affecting the liens shall be filed in the office of the clerk of superior court of the county in which the real property subject to the liens is situated.

§ 44-68.12(c) Notices of federal liens upon personal property, whether tangible or intangible, for obligations payable to the United States and certificates and notices affecting the liens shall be filed as follows:

(1)

If the person against whose interest the lien applies is a corporation or a partnership whose principal executive office is in this State, as these entities are defined in the internal revenue laws of the United States, in the office of the Secretary of State;

(2)

In all other cases, in the office of the clerk of superior court of the county where the person against whose interest the lien applies resides at the time of filing of the notice of lien. (1989 (Reg. Sess., 1990), c. 1047, s. 1.)

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 44-68.12 (2026).

PINPOINT

N.C. Gen. Stat. § 44-68.12(a) (2026).

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COLOPHON

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