**Subject:** USC 26 6323 NO JURISDICTION OUTSIDE DC TO FILE NOTICE OF LEIN

Regarding 26 USC 6323..."Place for filing Notice". The IRS can only file a "Notice of lien" in the District of Columbia. This proves lack of jurisdiction in the several states. Please note the use of the word "State" in 26 USC 6323(f)(1)(A) which only means the State of the District of Columbia (See: 26USC 7701 Definitions- & see high-lite in red below). This clearly means that the "notice" shall be filed "under the laws" of the District of Columbia. Obviously the laws of DC only apply to DC. Also note the use of the "parentheses" in  (f)(1)(A)(i) Real property (see high lite in green below). See attached definition of the "Parentheses".

[**https://codes.findlaw.com/us/title-26-internal-revenue-code/26-usc-sect-7701.html**](https://codes.findlaw.com/us/title-26-internal-revenue-code/26-usc-sect-7701.html)

**United States. (9)**--The term “United States” when used in a geographical sense includes only the States and the District of Columbia.

**State. (10)**--The term “State” shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.

**Secretary of the Treasury and Secretary.-- (11)**

**Secretary of the Treasury. (A)**--The term “Secretary of the Treasury” means the Secretary of the Treasury, personally, and shall not include any delegate of his.

**Secretary. (B)**--The term “Secretary” means the Secretary of the Treasury or his delegate.

26 U.S. Code § 6323 - Validity and priority against certain persons

(f) Place for filing notice; form

(1) Place for filing The notice referred to in subsection (a) shall be filed— (A) Under **State** laws

(i) Real property

In the case of real [property](https://www.law.cornell.edu/definitions/uscode.php?width=840&height=800&iframe=true&def_id=26-USC-993141291-2033417876&term_occur=2343&term_src=title:26:subtitle:F:chapter:64:subchapter:C:part:II:section:6323), in one office within the **State** **(or the county, or other governmental subdivision)**, as designated by the laws of such State, in which the [property](https://www.law.cornell.edu/definitions/uscode.php?width=840&height=800&iframe=true&def_id=26-USC-993141291-2033417876&term_occur=2344&term_src=title:26:subtitle:F:chapter:64:subchapter:C:part:II:section:6323) subject to the lien is situated; and...

The use of the "parentheses" that surround the phrase: ..."(counties or other governmental subdivisions)" ... show that the entities we think of as counties within the several states  were not intended to be part of the "statute" because congress knows they only have jurisdiction inside DC.