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THE TAX LAWYER

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Notorious B.I.G. Tax Bill

Rapper The Notorious B.I.G. was [gunned down](#) in Los Angeles on March 9, 1997. Born Christopher George Latore Wallace, he was also known as Biggie Smalls, Big Poppa, and The Black Frank White. His wife [Faith Evans](#), has herself had a colorful career and her own successes. But 15 years after B.I.G.'s death, the California Franchise Tax Board has evidently had enough of nonpayment of taxes. Not his, hers.



California's answer to the IRS is the Franchise Tax Board. See [Notes From California's Tax Trenches](#). It filed a tax lien claiming the former Mrs. B.I.G. failed to pay her taxes to the Golden State for 2008, 2009 and 2010. The total due? \$60,357.17. See [Singer Faith Evans: The Government Has No Faith In Her Ability To Pay Taxes](#).



If Evans doesn't cough up the cash soon, the state could try to levy on her assets like homes, cars and bank accounts to collect. Tax bills often seem to slip through the cracks for celebs. Take [Lindsay Lohan](#), who missed bills leading to a [\\$94,000 tax lien](#). See [In Taxes, Lindsay Lohan Is No Kim Kardashian](#).

Liens can be filed by mistake, but it doesn't happen too often. Most state and federal tax

lien procedures are similar. The IRS can file a [Notice of Federal Tax Lien](#) only after:

- IRS assesses the liability;
- IRS sends a Notice and Demand for Payment saying how much you owe; and
- You fail to fully pay within 10 days.

The IRS automatically **has** a lien and files **notice** so creditors know. IRS tax liens cover **all** your property even that acquired **after** the lien filing. The courts use it to establish priority in bankruptcy proceedings and real estate sales.

Liens Last 10 Years. IRS liens last 10 years, and usually release automatically if IRS has not refiled them. However, you're better off to get them removed immediately.

Lien Release. Getting the IRS to release a lien usually involves: (1) paying the tax, interest and penalties; or (2) posting a bond guaranteeing payment. Even then the IRS may take 30 days. State or local government charges to file and release the lien are added to the amount you owe. See [IRS Publication 1450, Request for Release of Federal Tax Lien](#).

Suit? If the IRS knowingly or negligently fails to release a Notice of Federal Tax Lien when it should be released, you may sue the federal government for damages.

Entertainers aren't the only ones with tax lien problems. Even Newt Gingrich was nearly unleashed over tax liens. See [Tax Liens and Newt Gingrich](#).

For more, see:

[IRS Files Tax Lien against Rapper Bow Wow](#)

[Tax Liens Means IRS Thinks You Owe](#)

[Duke Lacrosse Tax Lien Highlights How Lawsuits Are Taxed](#)

[Got A Tax Notice? Here's What To Do](#)

[When Fighting IRS, Should You Pay To Stop Interest?](#)

[Ten Things To Know About Fighting An IRS Bill](#)

[Choose Your Ground In Tax Disputes](#)

[Crocodile Tears For Paul Hogan Tax Travails](#)

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