

1. E/C CONTROL NUMBER:

EC-NRC-2022-066

DEPARTMENT OF THE TREASURY  
ALCOHOL TOBACCO TAX AND TRADE BUREAU  
NOTICE OF FEDERAL TAX LIEN UNDER  
INTERNAL REVENUE LAWS

2. TTB INITIATING OFFICE

NRC, Cincinnati, OH

3. LIEN SERIAL NUMBER

EC-NRC-2022-066

FOR OPTIONAL USE BY RECORDING  
OFFICE

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in the favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and cost that may accrue.

4. NAME OF TAXPAYER

Heritage Distilling Company, Inc.

FILED: SEP 22, 2022 10:16 AM  
OREGON SECRETARY OF STATE



IRS

LIEN NO. 93327672

HERITAGE DISTILLING

5. RESIDENCE

110 MADISON ST  
Eugene, OR 97402

**IMPORTANT RELEASE INFORMATION** --With respect to each assessment listed below unless notice of lien is refiled by the date given in column (e), this notice will, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

6. DESCRIPTION OF LIABILITY

TYPE OF TAX (a)	TAX PERIOD ENDED (b)	TAXPAYER IDENTIFYING NUMBER (c)	DATE OF ASSESSMENT (d)	LAST DAY FOR REFILING (e)	UNPAID BALANCE OF ASSESSMENT (f)
FET	See attached	45-4056867	See attached	See attached	See attached

7. PLACE OF FILING

State of Oregon Corporation Div for UCC-255 Capitol St. NE, Ste 151, Salem, OR 97310

8. TOTAL \$

1,337,821.86

9. SIGNATURE

This notice was prepared and signed at 8002 Federal Office Building, 550 Main Street, Cincinnati, Ohio 45202 on this,  
the 12th day of September, 2022

10. SIGNATURE OF TTB AUTHORIZED REPRESENTATIVE

Digitally signed by Terri K. Maher  
Date: 2022.09.12 09:21:54 -04'00'

11. TITLE

Deputy Director, Tax Services Division, TTB

TTB F 5651.2 (06/2018)

PART A - TO Be Kept by Recording Office

(Note: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971-2 C.B. 409)

No.

United States

vs.

Notice of Tax Lien

Filed this

day of

, 20 , at \_\_\_\_\_ m.

Clerk (or Registrar).

**Excerpts from Internal Revenue Code**

**SEC. 6321 Lien for Taxes.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322 Period of Lien.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323 Validity and Priority Against Certain Persons.**

**(a) Purchasers, Holders of Security Interests, Mechanic's Lienors, and Judgment Lien Creditors**

The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

**NOTE:** See section 6323(b) for protection for certain interest even though notice of lien imposed by section 6321 is filed with respect to:

1. Security
2. Motor Vehicles
3. Personal property purchased at retail
4. Personal property purchased in casual sale
5. Personal property subjected to possessor lien
6. Real property tax and special assessment liens
7. Residential property subject to a mechanic's lien for certain repairs and improvements
8. Attorney's liens
9. Certain insurance contracts
10. Passbook loans

**(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, 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 subject to the lien is situated; and

(ii) Personal property In the case of personal property, whether tangible or intangible, 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 subject to the lien is situated, except that State law merely conforming to or reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With clerk of district court--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder of Deeds of the District of Columbia--In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs of property subject to lien -- For purposes of paragraphs (1) and (4), property shall be deemed to be situated

(A) Real property -- In the case of real property, at its physical location; or

(B) Personal property -- In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form -- The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

**(g) Refilling of Notice --** For purposes of this section

(1) **General rule --** Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refilling period.

(2) **Place for filing --** A notice of lien refilled during the required refilling period shall be effective only--(A) if,

(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refilling is entered and recorded in an index to the extent required by subsection (f)(4); and

(B) in any case in which, 90 days or more prior to the date of a refilling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required refilling period --** In the case of any notice of lien, the term "required refilling period" means--

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refilling period for such notice of lien.

**SEC. 6325 Release of Lien Or Discharge of Property**

**(a) Release of Lien--** Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which--

(1) Liability satisfied or unenforceable--The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond accepted--There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

**Sec. 6103. Confidentiality and Disclosure of Returns and Return Information**

**(k) Disclosure of Certain Returns and Return Information for Tax Administration Purposes**

(2) **Disclosure of amount of outstanding lien --** If a notice of lien has been filed pursuant to section 6323 (f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

HERITAGE DISTILLING COMPANY INC  
Unpaid Balance of Assessment

Type of Tax	Tax Period Ended	Taxpayer Identifying Number	Date of Assessment	Last Date for Refiling	Unpaid Balance of Assessment
(a)	(b)	(c)	(d)	(e)	(f)
FET	12/31/2017	45-4056867	01/11/2021	2/10/2031	\$139.52
FET	01/31/2018	45-4056867	01/11/2021	2/10/2031	\$267.78
FET	02/28/2018	45-4056867	01/11/2021	2/10/2031	\$242.98
FET	07/31/2018	45-4056867	01/11/2021	2/10/2031	\$21.84
FET	12/31/2018	45-4056867	01/11/2021	2/10/2031	\$752.38
FET	03/31/2019	45-4056867	01/11/2021	2/10/2031	\$845.78
FET	04/30/2019	45-4056867	01/11/2021	2/10/2031	\$358.64
FET	06/30/2019	45-4056867	01/11/2021	2/10/2031	\$844.81
FET	07/15/2019	45-4056867	01/11/2021	2/10/2031	\$250.50
FET	07/31/2019	45-4056867	01/11/2021	2/10/2031	\$798.06
FET	08/31/2019	45-4056867	01/11/2021	2/10/2031	\$511.69
FET	09/25/2019	45-4056867	01/11/2021	2/10/2031	\$524.90
FET	09/30/2019	45-4056867	01/11/2021	2/10/2031	\$17.28
FET	10/15/2019	45-4056867	01/11/2021	2/10/2031	\$1,105.95
FET	10/31/2019	45-4056867	01/06/2020	2/5/2030	\$181,985.36
FET	11/15/2019	45-4056867	11/02/2020	12/2/2030	\$62,131.10
FET	11/30/2019	45-4056867	11/02/2020	12/2/2030	\$136,588.39
FET	12/15/2019	45-4056867	11/02/2020	12/2/2030	\$78,537.67
FET	12/31/2019	45-4056867	01/11/2021	2/10/2031	\$9,534.81
FET	01/15/2020	45-4056867	01/11/2021	2/10/2031	\$5,234.55
FET	01/31/2020	45-4056867	01/11/2021	2/10/2031	\$2,011.77
FET	02/15/2020	45-4056867	01/11/2021	2/10/2031	\$1,706.40
FET	05/31/2020	45-4056867	11/02/2020	12/2/2030	\$3,724.40
FET	06/15/2020	45-4056867	11/02/2020	12/2/2030	\$5,342.27
FET	06/30/2020	45-4056867	11/02/2020	12/2/2030	\$29,868.29
FET	07/15/2020	45-4056867	11/02/2020	12/2/2030	\$20,846.32
FET	07/31/2020	45-4056867	11/02/2020	12/2/2030	\$8,768.73
FET	08/15/2020	45-4056867	11/02/2020	12/2/2030	\$2,709.14
FET	08/31/2020	45-4056867	11/02/2020	12/2/2030	\$33,984.20
FET	09/15/2020	45-4056867	11/02/2020	12/2/2030	\$24,380.14
FET	09/25/2020	45-4056867	11/02/2020	12/2/2030	\$18,435.48
FET	09/30/2020	45-4056867	11/02/2020	12/2/2030	\$1,111.52
FET	10/15/2020	45-4056867	11/16/2020	12/16/2030	\$10,692.19
FET	10/31/2020	45-4056867	11/16/2020	12/16/2030	\$11,834.79
FET	11/15/2020	45-4056867	11/30/2020	12/30/2030	\$33,676.76
FET	11/30/2020	45-4056867	12/14/2020	1/13/2031	\$6,613.33
FET	12/15/2020	45-4056867	01/04/2021	2/3/2031	\$21,899.33
FET	12/31/2020	45-4056867	01/19/2021	2/18/2031	\$19,406.13
FET	10/31/2021	45-4056867	11/15/2021	12/15/2031	\$18.79
FET	07/15/2019	45-4056867	05/10/2021	6/9/2031	\$427.51
FET	07/31/2019	45-4056867	05/10/2021	6/9/2031	\$393.79
FET	08/31/2019	45-4056867	05/10/2021	6/9/2031	\$623.14
FET	09/26/2019	45-4056867	05/10/2021	6/9/2031	\$314.62
FET	10/15/2019	45-4056867	05/10/2021	6/9/2031	\$602.33
FET	10/31/2019	45-4056867	01/06/2020	2/5/2030	\$52,910.82
FET	11/15/2019	45-4056867	11/02/2020	12/2/2030	\$78,328.45
FET	11/30/2019	45-4056867	11/02/2020	12/2/2030	\$46,317.48
FET	12/15/2019	45-4056867	11/02/2020	12/2/2030	\$113,428.88
FET	12/31/2019	45-4056867	05/10/2021	6/9/2031	\$13,313.98
FET	01/15/2020	45-4056867	05/10/2021	6/9/2031	\$2,252.09
FET	01/31/2020	45-4056867	05/10/2021	6/9/2031	\$1,815.62
FET	02/15/2020	45-4056867	05/10/2021	6/9/2031	\$1,961.69
FET	05/31/2020	45-4056867	11/02/2020	12/2/2030	\$3,588.87
FET	06/15/2020	45-4056867	11/02/2020	12/2/2030	\$2,391.73
FET	06/30/2020	45-4056867	11/02/2020	12/2/2030	\$6,317.06
FET	07/15/2020	45-4056867	11/09/2020	12/9/2030	\$1,779.50
FET	07/31/2020	45-4056867	11/09/2020	12/9/2030	\$4,959.73
FET	08/15/2020	45-4056867	11/09/2020	12/9/2030	\$14,759.18
FET	08/31/2020	45-4056867	11/09/2020	12/9/2030	\$9,612.89
FET	09/15/2020	45-4056867	11/09/2020	12/9/2030	\$45,549.55
FET	09/26/2020	45-4056867	11/09/2020	12/9/2030	\$3,375.12
FET	09/30/2020	45-4056867	05/10/2021	6/9/2031	\$64.77
FET	10/15/2020	45-4056867	11/16/2020	12/16/2030	\$45,040.90
FET	10/31/2020	45-4056867	11/16/2020	12/16/2030	\$2,058.21
FET	11/15/2020	45-4056867	11/30/2020	12/30/2030	\$66,143.31
FET	11/30/2020	45-4056867	12/14/2020	1/13/2031	\$36,794.60
FET	12/15/2020	45-4056867	01/04/2021	2/3/2031	\$39,241.18
FET	12/31/2020	45-4056867	01/19/2021	2/18/2031	\$5,717.67
FET	10/31/2021	45-4056867	11/15/2021	12/15/2031	\$13.42
<b>TOTAL</b>					<b>\$1,337,821.86</b>

1. E/C CONTROL NUMBER:

EC-NRC-2022-066

DEPARTMENT OF THE TREASURY  
ALCOHOL TOBACCO TAX AND TRADE BUREAU  
NOTICE OF FEDERAL TAX LIEN UNDER  
INTERNAL REVENUE LAWS

2. TTB INITIATING OFFICE

NRC, Cincinnati, OH

3. LIEN SERIAL NUMBER

EC-NRC-2022-066

FOR OPTIONAL USE BY RECORDING  
OFFICE

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4. NAME OF TAXPAYER

Heritage Distilling Company, Inc.

5. RESIDENCE

110 MADISON ST  
Eugene, OR 97402

**IMPORTANT RELEASE INFORMATION** --With respect to each assessment listed below unless notice of lien is refiled by the date given in column (e), this notice will, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

6. DESCRIPTION OF LIABILITY

TYPE OF TAX (a)	TAX PERIOD ENDED (b)	TAXPAYER IDENTIFYING NUMBER (c)	DATE OF ASSESSMENT (d)	LAST DAY FOR REFILING (e)	UNPAID BALANCE OF ASSESSMENT (f)
FET	See attached	45-4056867	See attached	See attached	See attached

7. PLACE OF FILING

State of Oregon Corporation Div for UCC-255 Capitol St. NE, Ste 151, Salem, OR 97310

8. TOTAL \$

1,337,821.86

9. SIGNATURE

This notice was prepared and signed at 8002 Federal Office Building, 550 Main Street, Cincinnati, Ohio 45202 on this,  
the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

10. SIGNATURE OF TTB AUTHORIZED REPRESENTATIVE

11. TITLE

No.

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**United States**

**vs.**

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**Notice of Tax Lien**

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Filed this

day of

, 20 , at \_\_\_\_\_ m.

Clerk (or Registrar).

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State Lien for Heritage Distilling Company, Inc.

45-4056867

<b>E/C Control Number</b>	EC-NRC-2022-066
<b>Tax ID Number</b>	45-4056867
<b>Legal Name of Vendor</b>	State of Oregon Corporation Division for Uniform Commercial Code
<b>Check Payable To:</b>	State of Oregon Corporation Division for Uniform Commercial Code
<b>Mailing Address:</b>	255 Capitol St. NE, Ste 151
<b>City:</b>	Salem
<b>State:</b>	OR
<b>9 Digit Zip Code:</b>	97310
<b>Amount of Check:</b>	\$15.00
<b>Goods or Services:</b>	Services
<b>Description of Goods or Services:</b>	Filing a Notice of Federal Tax Lien
<b>TTB Cost Center:</b>	TTB0701030300
<b>BOC:</b>	252004
<b>Reporting Category:</b>	TTBRCAXXXX
<b>Project:</b>	TTBRTXXXXXXX
<b>Vendor POC:</b>	Website
<b>Vendor POC Phone #:</b>	(503) 986-2200
<b>Do you Accept Credit Card:</b>	No

INCLUDE A SELF ADDRESSED ENVELOPE FOR COPY TO BE RETURNED

PLEASE COMPLETE THIS INFORMATION.

RECORDING REQUESTED BY:  
Alcohol and Tobacco Tax and  
Trade Bureau

AND WHEN RECORDED MAIL TO:  
550 Main St, Suite 8002  
Cincinnati, OH 45202-5215

ck #146  
\$15.00  
pd 9/16/22  
receipt # 223042

*THIS SPACE FOR RECORDER'S USE ONLY*

### Notice of Federal Tax Lien under Internal Revenue Laws

(Please fill in document title(s) on this line)

THIS PAGE ADDED TO PROVIDE ADEQUATE SPACE FOR RECORDING INFORMATION  
(Additional recording fee applies)