

# TAX LIEN ENFORCEMENT



## Nationwide and global collection of out of state tax debts

Attorneys in our tax lien enforcement group represent clients in all aspects of the collection of out of state tax debts. We have successfully collected tax liabilities owed, including sales and use tax, employer withholding tax, corporate net income tax, gross receipts tax, corporate foreign franchise tax, corporate loans tax, and personal income tax, across state lines and around the world.

## Key Service Areas

- Collections
- Location and Asset Searches
- Domestication of Foreign Judgments
- Post-Judgment Enforcement
- Fraudulent Conveyance Actions
- Successor Liability Actions
- Alter Ego Actions

Our attorneys are experienced collection attorneys and have knowledge and experience with the res judicata effect of tax liens, the application of the Full Faith and Credit Clause of the U.S. Constitution to tax liens, the Uniform Enforcement of Foreign Judgments Act, the Uniform Interstate Depositions and Discovery Act, the Hague Convention of 18 March 1970 on the Taking of Evidence Abroad in Civil or Commercial Matters (the “Hague Evidence Convention”), the United Kingdom Evidence (Proceedings in Other Jurisdictions) Act 1975, the Uniform Fraudulent Transfer Act, and the U.S. Bankruptcy Code. Wong Fleming is a nationwide law firm with access to a network of lawyers around the world by virtue of the firm’s membership in IR Global.

The firm’s tax lien enforcement practice group conducts comprehensive location and asset searches for both the out of state tax debtors and their assets, domestication of foreign judgments, and nationwide post-judgment enforcement, including but not limited to, writs of execution, wage garnishments, bank garnishments, liens and property foreclosures, debtors’ exams, and out of state subpoena enforcement. Tax debtors often attempt to avoid their obligations to the states and some go as far as to hide their assets. We are skilled at recognizing this, and in particular, in rooting out the badges of fraud to unscramble transactions so that states can recover on lawfully due tax obligations.

## Tax Lien Enforcement Attorneys:

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