

6-33/400.30 Priority as Against Execution Liens

A judgment creditor has priority over internal revenue taxes as to property on which the judgment creditor has obtained a lien before the government has filed its notice of tax lien. ([26 USC 6323](#)) Thus, as to personal property, the judgment creditor is not entitled to any priority unless an execution levy has been made before the government has recorded its lien. ([Miller v. Bank of America 166 F 2d 415](#)) As to real property the judgment creditor has priority only if an execution levy or abstract of judgment is recorded before the federal lien is recorded. ([United States v. Spreckels, 50 F. Supp. 789](#))
