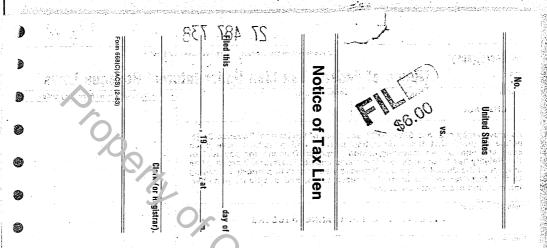
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Excerpts From Internal Revenue Code

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 fien ment is made and shall continue until the liability for amount so assessed (or a judgment against the tax-er arising out of such fiability) is satisfied or becomes

Seo 6323. Validity and Priority Against Certain Persons.

Purchaser's, Holders Of Security Inrefersts, Mechanic's Lienors, And Judgment tien 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 offetitor until notice thereof which meets the requirements of subdection (f) has been filed by the Secretary.

Protection For Certain Interests Even Though Notice Filed. — Even though notice of a lien imposed by section 6321 has been filed, such lien shall not

(f) Place For Filing Notice; Form.—

- (1) Place for Filing. The notice referred to in sub-tion (a) shall be filed.—

 (A) Under State Laws.—
- ion (a) shall be filed—
 (A) a Under State Laws.—
 (i) Real Property.— In the case of real property, in one office within the State (or the county, or other opportunements 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;
 - (8) 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 lien is situated, whenever the State has not by law designated one office

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(C) I the Re order Of Deeds of The District Of Columbia.

In the "" Recorder of Deeds of the District Of Columbia.

In the "" Recorder of Deeds of the District of Columbia, if a prin rity bject to the lien is situated in the District of Columbia, if a prin rity bject to the lien is situated in the District of Columbia.

(2) Situs Of Pron a wallect To Lien. For purposes of paragraphs (1) and (4), p perty shall be deemed to be situated—

(A) Real Property. In the use or earl property, at its physical location or .

(B) Personal Property. In the case of personal property, whether tangible or many" in the residence of the taxpayer at the time the notice I lien is filed. For purposes of paragraph (2) (B), the user of a corporation or partnership shall be deemed to be accorded, and the residence of a taxpayer whose esider is without the United States shall be deemed to be in the District of Columbia.

(3) Form. — The form and content of the nouce referred to in subsection (3) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any notice of lien.

- (g) Refiling Of Notice. For purposes of this section -
- section (1) General Rule. Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refiling 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 refiling period.
- (2) Place For Filing. A notice of lien refiled ing the required refiling period shall be effective only -

(A) If—
(B) such notice of lien is refiled in the office in which the prior notice of lien was filed, and
(II) in the case of real property, the fact of refiling is entered and recorded in an index to the stent required by subsection (I) (4); and (10) in the case of real property, the fact of refiling is entered and recorded in an index to the stent required by subsection (I) (4); and (10) in any case in which, 3d days or finite prior to the date of a refilling of notice of the under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary concerning a change in the tappayer's refidence, if a notice of such lien-pris glass fleet in accordance with stage of the prior to the date of the prior to the date of a refilling of notice of the under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary).

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(3) Required Refiling Period. — In the case of any notice of item, the term required refiling period

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of

piration of 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 16 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 may issue a cer-tificate of release of any lien imposed with respect to any internal revenue tax if -(1) Liability Satisifed or Unenforceable. The Secretary
- (1) Liability Satisited or Unenforceable. The Secretary unds that the liability for the amount assessed, together with all internet in respect thrench, has been fully satisfied or has been ne leng. Y unenforceable; or

 (2) Bould 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 1 resp. to thereof, within the time prescribed by law (including a large anxion of such time), and that is in accordance with sign after the ment relating to terms, conditions, and form on the limit and sureties thereon, as may be specified by such regulations.

Sec. 6103. Corfi, e tiality and Disclosure of Returns and Return Information.

(k) Disclosure of Certai. Return and Return Information For Tax Administration Furpo ss. —

(2) Disclosure of amount of outstanding lien. If a slice of lien has been filed pursuant to section 832' (). we amount of the outstanding obligation secured by suc lien may, be disclosed to any person who furnishes satisfact, y written evidence that he has a right in the property subject to

END OF RECORDED DOCUMENT