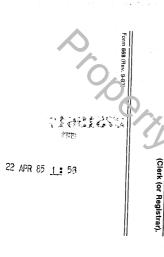
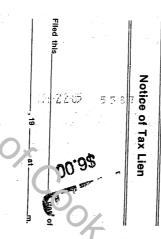
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Part 1 - To be kept by recording office

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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 penally, 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 632t 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 Ctetilitors.—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 ween filed by the Secretary.

Been filed by the Secretary.

(5) Protection For Certain Interests Even Though Motice Filed. Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—(7) Place For Filing, Motice: Form.—

(7) Place For Filing, The notice referred to in subsection (a) shall be filed—
(A) Under State Laws.—

(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; or (B) With Clerk Or District Court.—In the office of the

(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 Deed: Of The District of Columbia.—In the office of the Recurrier of Deeds of the District of Columbia, if the property subject of the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—r.v. pr. poses of paragraphs (1) and (4), property shall be deem of to a sixtuated.—

situated—
(A) Real Property.—In the case of real property, at ...s

(A) Real Property.—In the case of real property, at #is physical location; or

(B) Personal Property.—In the case of personal property, whether tanjbile 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 order. 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) Refiling Of Notice.—For purpose of this section-

(g) Refiting Ut Notice,—for purpose or this section—

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (fl) after the expiration of such refling period.

(2) Place For Filing.—A notice of lien reflied during the required refling period shall be effective only—

Juring Ine required reining period silen to entertwe unity—
(A) if.
(A) if.
(b) such notice of lien is refuled in the office in
which the prior notice of lien was filed, and
(ii) in the case of real property, the fact of refuling 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 refiling 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 Refiling Period.—In the case of any notice of lien, the term "required refiling period" means—(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the

(B) the one-year period ending with the expiration of 6 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) Releas Of Len.—Subject to such regulations as the Secre try may Lescribe, the Secretary shall issue a certificate of Lease of 2 y lien imposed with respect to any internal revenue tax of Lens than 30 days after the day on which—

"(I) Liability Satis: "d or Junt "Increable. —The Secretary finds that the liability for the a" Junt "Increable. —The Secretary finds that the liability for the a" Junt "Increable. "The Secretary finds that the liability for the a" Junt "Increable. "In "Introduced the second legally unenforceable." or "Introduced the second legally unenforceable." or "Introduced the Secretary and accepted by him a bond "ha is conditioned upon the payment of the amount assesse. "I Jether with all interest in respect thereof, within the time prescriber" yl law (including any extension of such time), and that is a accordance with such requirements relating to terms, co ditions and form of the bond and surreties thereon, as may up 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

(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.

OF RECORDED DOCUMENT