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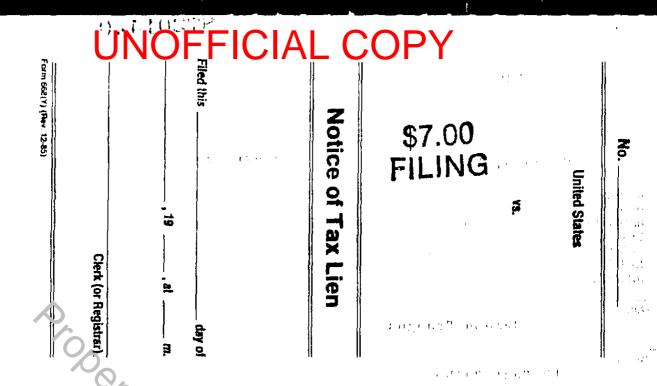
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Department of the Treasury - Internal Jeveniue Service

Rev. December 1985)				r internal R	evenue Laws	
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	sections 6321, 6322	2. and 6323 of it	e Internal Rever	nue Code.		
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-488, 1971 - 2 C.B. 409)



Excerpts From Internal Revenue Code

Sec. 6321, Lien For Taxes,

If any person liable to pay any tax neglects or reluses 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 accrus 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 data is specifically fixed by law, the tien 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.

Secte323, Validity and Priority Against Certain Persons,

(s Purchaser's, Holders Of Security Interests; Mechanic's Lienors, And Judgment Lien-Greditors. — The lien imposed by section 6321 shall not be waild as against any purchaser, holder of a security interest, mechanic's liener, or judgment lien creditor until notice thereof-which meets the requirements of subsection (f) has been filed by the Secretary.

(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 for the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated;

(B) With Clark Of District Court - in the office of the clark of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has anot by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder of Deeds of the District of Columbia, if of a renting of normal the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the BORGE COUNTY, PLINGES FILED FOR RECORD

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), properly 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, creater tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filled.

For purposer of paragraph (2) (B), the residence of a corporation or partitions, p shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a car lever whose residence is without the United States shall be dee ned 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 any a by valld notwithstanding any other provision of law requirement of a notice of tien.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect

- Securities
- 2, Motor vahicles
- Personal property purchased at retail
- Personal property purchased in casual sale
- Personal property subjected to possessory lien Real property tax and special assessment itens
- Residential property subject to a mechanic's lien for certain repairs and improvements
- Attorney's liens
- Certain Insurance contracts
- Passbook loans
- (g) Refiling Of Notice. For purposes of this
- (1) General Rule. Uniess notice of fleri is refiled in the manner prescribed in paragraph (2) during the required retiling 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 Filling. A notice of then relited during the required refilling period shall be effective only -

(i) 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 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 tien 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 tien is also filed in accordance with subsection (f) in the State in which such regidence 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 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien. 1.32.3.13

Release Of Lien Or Discharge Of Property. 6325.

(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 band that is conditioned upon the payment of he amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extensi in of juch time), and that is in accordance with such requirements foldting to terms, conditions, and form of the bond and sureties the don, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return information.

Tair Disclosure of Certain Returns and **Return Information For Tax Administration** Purposes, -

(2) Disclosure of amount of outstanding tien. - 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 then or intends to obtain a right in such property.

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