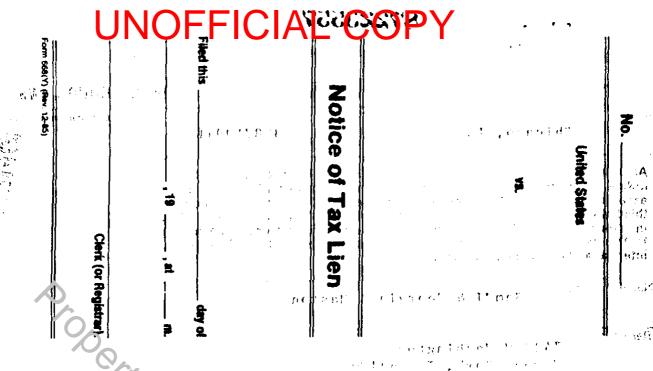
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Department of the Treasury - Internal Revenue Service

December 1965)	Notice of Federal Tax Lien Under Internal				Revenue Laws	
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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 data is specifically fixed by law, the lien Imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed for a judgment against the taxpayer arising out of such lightity) is satisfied or becomes unempresable by reason of lapted? time.

Sec 23. Validity and Priority Against Certain Persons.

terests, Mechanic's Llenors, And Judgment Llen'Creditors. — The lien imposed by section 832 shall not be valid 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 Sacratary.

## (f) Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

(ii) 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 fien 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 flen is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia In the office of the Recorder of Deeds of the District of Columbis, if the property subject to the lien is situated in the District of COUNTY, ILLINOIS.

(2) Situs Of Property Subject to Lien - For purposes of paragraphs (1) and (4), property 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. anativer tangible or intangible, at the residence of the taxpayer at the time the notice of iten is filed.

For purposes, of paragraph (2) (B), the residence of a corporation or partitist in shall be deemed to be the place at which the principal ex cutile office of the business is located, and the residence of a largery whose residence is without the United States shall be due ned to be in the District of Columbia.

(3) Form - The corm 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.

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

- Securities
- Motor vehicles
- Personal property purchased at retail
- Personal property purchased in casual sale
- Personal property subjected to possessory lien
- Real property tilk and special assessment liens Residential property subject to a mechanic's lien for certain repairs and improvements
- Attorney's liens
- Certain insurance contracts
- Passbook loam. 10.

(a) Refiling Of Notice. — For purposes of this section

(1) General Rule. — Unless notice of tien is refuied in the manner prescriber; in paragraph (2) during the required refilling 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 reliting period.

(2) Place For Filing. - A notice of tien refited during the required refuting period shall be effective only -(A) if

if .
(i) such notice of then is refilled in the office in which the prior notice of lien was filed, and

(ii) in the cate of real property, the fact of refiling is entered and recorred 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 rafiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) obscerning a change in the taxpayer's residence, if a notice of such lien is also filed in eccerdance with subsection (f) is the State in which such residence is located.

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(3) Required Refiling 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 8 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 refilling period for such notice of lien.

Release Of Sec. 6325. Lien Discharge Of Property.

(a) Release Of Lieft. — Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any tien imposed with respect to any internal taxonus tax not later than 30 days after the day on which -

(f) 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 accorded by him a bond 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 extens on of such time), and that is in accordance with such requirements ruleting to terms, conditions, and form of the bond and sureties throom, as may be 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 Purposes. -

(2) Disclosure of amount of outstanding lian. - If a notice of lish has been filed pursuant to section 6323(I), 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.

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