

# UNOFFICIAL COPY

**Department of the Treasury - Internal Revenue Service.**

Font 568 (Y)

## Notice of Federal Tax Lien Under Internal Revenue Laws

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Serial Number

*For Optional Use by Recording Office*

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer: JEDD W. WHITING

Patient

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment, this document is a less notice of test results if filed by the date specified above. The test results may be subject to audit or retest if filed after the date specified above.

Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Refiling	Unpaid Balance of Assessment
Real Property	10/31/2014	173-16-45000	10/24/2014	06/24/15	36916.64

### Pieces of Eight

Postmaster of Standard  
Book Company,  
Chicago, Illinois.

T-6183

A. B. G. T. A. S.

on this page, and the following pages, are the names of the members of the Board of Directors.

Signatures

## Cherry Falls

**NOTE:** The following table lists the number of hours required for each course in the program. This table is intended to provide a general guide for planning purposes. Actual time requirements may vary depending on individual circumstances.

# UNOFFICIAL COPY

No.

United States

V.S.

## Notice of Tax Lien

19  
at  
m.

Clerk (or Registrar).

day of

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person fails to pay any tax required to be paid by him at the same time or earlier, the amount of such unpaid tax, plus any additional amount arising from tax or assessments made by the Secretary, costs that may accrue in collecting the tax, and interest on behalf of the United States upon any unpaid tax, property, whether real or personal, belonging to such person.

#### Sec. 6322. Period Of Lien.

Unless a later date is specifically provided in the law or directed by the Secretary, notice of the lien shall be given in writing and served on the taxpayer, his agent, or his attorney, or assessed (or a judgment against the taxpayer) before the lien is established or before it can be enforced by a suit in equity or otherwise.

#### Sec. 6323. Validity and Priority Against Certain Persons.

**(a) Purchaser's, Holders Of Security Interests, Mechanic's Liens, And Judgment-Lien Creditors.**—This section does not affect an action of void as against persons holding a security interest, mechanic's or other judgment-lien creditor, or one which inserts the elements of protection it has been held by the Secretary.

#### Place For Filing Notice Form.—

- (1) Place For Filing.—The place referred to in the notice shall be filed:
  - (A) Under State Laws.
  - (B) Real Property.—In the case of real property, in the office within the State or the county or other government subdivision, as designated by the laws of such State or, when the property subject to the lien is situated, under:
  - (C) Personal Property.—In the case of personal property, whether tangible or intangible, in any office within the State for the County or other governmental subdivision, as designated by the laws of such State, within the property subject to the lien is situated.

(B) With Clerk Of District Court.—The office of the court 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 any office which meets the requirements of subparagraph (A) of:

(C) With Recorder Of Deeds Or The Register Of Deeds.—In the office of the Recorder or Clerk of the District or County or of the property subject to the lien is situated in the District or County.

Secretary received written information on the manner prescribed in regulations issued by the Secretary concerning a period in my taxpayer's residence, if a place of such residence is located in accordance with subsection (f) in the State in which such residence is situated.

**Required Refiling Period.**—In the case of a tax for which the term required to file a "return" commences more than 60 days before the due date, the taxpayer may file the return, pay the tax, and file the return within 60 days after the expiration of 6 months after the date of the preceding required refiling period.

**Sec. 6325. Release Of Lien Or Discharge Of Property.**

#### Release Of Lien.

Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of lien with respect to any particular property on or before the day in

which the Secretary receives a certificate of title showing that the property is being released, together with an affidavit reflecting the facts relied upon by the Secretary.

Upon filing of the certificate of title showing that the property is being released, together with an affidavit reflecting the facts relied upon by the Secretary.

**Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.**

#### Disclosure of Certain Returns and Return Information For Tax Administration Purposes.

Under this section, the Secretary may disclose to another Federal agency, the amount of any tax or assessment, or any part thereof, or both, to any person who furnishes satisfactory written evidence that he is not within the property subject to disclosure requirements of section 6103 or 6103A.