

UNOFFICIAL COPY

Form 668 (Y)

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

Notice of Federal Tax Lien Under Internal Revenue Laws

District

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

John Doe, Jr., 123 Main Street, Anytown, USA

Residence

-00-11910

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is filed by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IHC 6326(b).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
Income tax	1974	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1974	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1975	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1976	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1977	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1978	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1979	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1980	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1981	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1982	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1983	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1984	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1985	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1986	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1987	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1988	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1989	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1990	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1991	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1992	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1993	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1994	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1995	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1996	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1997	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1998	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	1999	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2000	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2001	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2002	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2003	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2004	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2005	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2006	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2007	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2008	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2009	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2010	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2011	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2012	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2013	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2014	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2015	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2016	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2017	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2018	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2019	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2020	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2021	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2022	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2023	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2024	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2025	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2026	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2027	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2028	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2029	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2030	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2031	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2032	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2033	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2034	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2035	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2036	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2037	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2038	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2039	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2040	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2041	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2042	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2043	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2044	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2045	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2046	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2047	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2048	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2049	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2050	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2051	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2052	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2053	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2054	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2055	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2056	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2057	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2058	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2059	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2060	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2061	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2062	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2063	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2064	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2065	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2066	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2067	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2068	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2069	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2070	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2071	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2072	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2073	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2074	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2075	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2076	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2077	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2078	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2079	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2080	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2081	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2082	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2083	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2084	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2085	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2086	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2087	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2088	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2089	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2090	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2091	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2092	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2093	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2094	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2095	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2096	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2097	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2098	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2099	123456789	1975-01-15	1975-01-15	\$1,234.56
Employer's tax	2100	123456789	1		

UNOFFICIAL COPY

No. _____

United States

vs.

Notice of Tax Lien

Filed this

, 19 _____ at _____ m.

Clerk (or Registrar)

Form 6321 (M-100, Rev. 7-65)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person fails 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 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 (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.

(i) **Purchaser's, Holders Of Security Interests, Mechanic's Liens, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, in case of a security interest, mechanic's lien, or judgment lien creditor, until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(ii) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (e) 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 (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

(D) **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 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 Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) **Form 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;
- (B) **Personal Property.**—In the case of personal property, where it might be found at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (1), the term "office" of a corporation or partnership shall be deemed to be the place of business of the principal executive office of the business so located, and the residence of the taxpayer where he may be found at the United States shall be deemed to be in the District of Columbia.

(3) **Form.**—The form and manner of filing the notice referred to in a brief title shall be prescribed by the Secretary. Such notice shall be worded so as to conform to any provision of law regarding the form or content of notices of lien.

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

- 1. Securities;
- 2. Motor vehicles;
- 3. Personal property, except as provided in paragraph (4);
- 4. Personal property, as imposed in paragraph (1);
- 5. Personal property, as imposed in paragraph (2);
- 6. Real property, as imposed in paragraph (3);
- 7. Residential property, as imposed in paragraph (4);
- 8. Aircraft;
- 9. Certain insurance contracts;
- 10. Prescription drugs.

Refiling Of Notice.—For purposes of this section—

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

(2) **Place For Filing.**—A notice of lien filed during the required refiling period shall be effective only if—

(A) (i) such notice of lien is filed 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 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 90 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 end of the preceding required refiling period for such notice of lien.

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 any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(1) **Lien Satisfied Or Encroached.**—The Secretary has made the amount of the amount assessed in a letter of credit or otherwise deposited in trust, has been fully satisfied or has become encroached upon.

(2) **Bond 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 in respect thereof, within the time prescribed by law, including any extension of such time, and that is in accordance with such requirements relating to the conditions and form of the bond and sureties thereon as may be specified by such regulations.

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

Disclosing of Certain Returns and Return Information For Tax Administration Purposes.—

(1) Disclosure of amount of outstanding lien if a notice of lien has been filed pursuant to section 6321, 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.