



No. \_\_\_\_\_

United States

VS.

Notice of Tax Lien

Filed this \_\_\_\_\_

19 \_\_\_\_\_

at \_\_\_\_\_

\_\_\_\_\_

day of \_\_\_\_\_

Clerk (or Registrar)

Form 668 (7) (Rev. 7-69)

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 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.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - 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 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 (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 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) Situs Of Property Subject To Lien - For purposes of paragraph (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 which is tangible, in the State of the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraphs (1) and (2), the principal office of a corporation or partnership shall be deemed to be the principal office of the business conducted, and the residence of a taxpayer shall be deemed to be the residence of the United States which he deems 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.

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 subject to a perfected security interest
4. Personal property subject to a mechanic's lien
5. Personal property subject to a judgment lien
6. Real property subject to a judgment lien
7. Residential property subject to a mechanic's lien for certain repairs and improvements
8. Aircraft liens
9. Certain insurance contracts
10. Passbook loans

(2) Refiling Of Notice. - For purposes of this section -

(A) General Rule. - Where notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, a notice of lien shall be treated as filed on the date of which this title is in accordance with subsection (f) after the expiration of such refiling period.

(B) Place For Filing. - A notice of lien refiled during the required refiling period shall be effective only -

- (i) if 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 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 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.

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

(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) the liability is satisfied or unenforceable. The Secretary finds that the tax has been assessed, collected, or settled with or without a lien, or that there has been full satisfaction or has become legally satisfied; or (2) a bond accepted therefor is furnished to the Secretary and accepted by him, and that is conditioned upon the payment of the tax and assessed, together with all interest in respect thereof, with the terms prescribed by law, including any extension of such terms, 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.

(a) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) 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.

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