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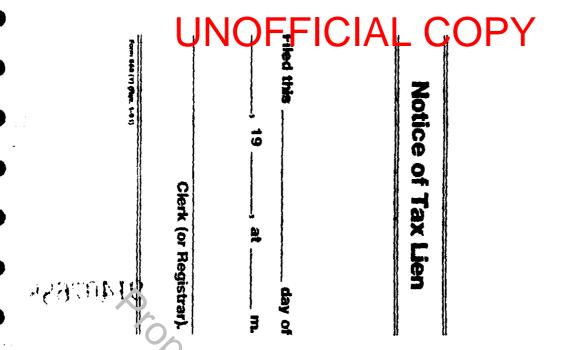
Form 668 (Y)

Department of the Treasury - Internal Revenue Servicio

(Rev. January 1991)

Notice of Federal Tax Lien Under Internal Revenue Laws

istrict		Serial Numb)er	Fo	or Optional Use by Recording Office
As provided by notice is given assessed against this liability him favor of the to this taxpa	y sections 632 en that taxes linst the follow as been made, e United States yer for the an	1, 6322, and 6323 of the (Including Interest are wing-named taxpayer. but it remains unpaid, on all property and right nount of these taxes, accrue.	nd penalties) i Demand for pa Therefore, thea hts to property	nave been ayment of the is a lien belonging	91407688
esidence		O			
below, unless	notice of lien is lay following suc	PRMATION: With respect is refiled by the date give the date, operate as a certification.	n in column (e), I	this notice	
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
3 (42)	13 th 148		Coup	2	
		cook cahazze en 186.	S	CA	
		991 AUG 12 AH 10: 1	9	407688	
Place of Filing	The Control	. Concertosic. . Consistantis		Total	\$ 40 (100, 1)
This notice w	vas prepared a	nd signed at $\frac{e^{i\phi_{j,j}}}{e^{i\phi_{j,j}}}$, on this,
the	layat	19	Title		
gnarure 3	rnella	aling Manag	ed		
((NOTE: Certi Rev. Rul, 71-	ificate of officer aut 466, 1971 - 2 C.B	horized by hw to take acknow 409)	edgments is not ess	ential to the validity	y of Notice of Federal Tax lien Form 668 (Y) (Rev. 1-91)



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 siter demand the amount (including any interest additional amount, addition to tak or associable penalty. together with any costs that may accrue in addition theretol be a lien in tayor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the hen imposed by section 6321 shall arise at the time the assessint is made and shall continue until the liability for the ainount so assessed (or a judgment against the taxpayer sing out of such liability) is satisfied or becomes urenforce able by resear of lease 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 Nen Imposed by section 6321 shall not be said as adainst any purchaser, holder of a security interest, mechanic's lieno intilien creditor until notice thereof which meets the require-

ments of subsection (f) has been filed by the Secretary.

(i) Place For Filing Notice; Form.

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

(A) Under State Laws
(I) Real Property - In the case of real property, e office within the State for the county, or oth governmental subdivision), as designated by the laws of such State, in which the property subject to the hon is situated; and

(II) Personal Property - In the case of personal property, whether langible or intangible, in one office within the State (or the county, or other governmental aubdivision), as designated by the laws of such State, in which the property subject to the tien is situated except that State Liw murely conforming to reenacting Federal taw establishing a national filling system does not constitute a second office for filing at designated by the laws of such State; or (B) With Clark 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 ken is situated, whenever the State has not by law designated one office which meets the

recuirements of subparagraph (A) or

(C) With Recorder Of Deess Of The District Of Co-simble - In the office of the Recorder of Dueds 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 agraphe (1) and (4), properly shall be deemed to be allusted-(A) Real Property - In the case of real property, at its physical location; or

(In Personal Property - In the case of personal property, whether samplible or intengible, at the residence of the texpayor at the time are notice of tien is filled

Fc purposes of paragraph (2) (8), the residence of a corporation or paring who shall be deemed to be the place at which the principal axi curive office of the business is located, and the residence of a ti appyor whose residence is without the United States shall at we wind to be in the District of Columbia

(3) Form - The form and content of the notice referred to in subsection (a) shall on prescribed by the Secretary. Such notice shall be valid in twitheranding any other provision of law reparding the form or consent of a notice of lien.

Note: See section 6723(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Motor vehicles
- Personal property purchased of retail
- Personal property purchased in casual sale
- 5. Personal property subjected to possessory lien Real property lax and special assessment here
- Residential property subject to a marchanic's fiert for certain repairs and improvements
- Attorney's liens
- Certain insurance contracts
- Pasabook loans

(g) Refilling Of Notice. —For purposes of this

- (1) General Rule. Unless notice of tien is refiland in the manner prescribed in paragraph (2) during the required retiling period, such notice of lien shall be treated as filled on the date on which it is filled (in accordance with subsection (f) after the expession of such refsing period.
- (2) Place For Filing. A notice of then relibed during the required refilling period shall be effective only-

 - (i) such notice of tien is reilled in the office in which the prior notice of lien was filed, and
 - (ii) in the case of resi property, and the fact of refling 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 raffling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secreta concerning a change in the taxpaver's residence, if a notice of such lien is also filed in accordance with aubsection (f) in the State in which such residence is

United State

(3) Required Refiling Period. —In the case of any notice of ten, the term required retting period.

(A) the one-year period ending 30 days after the expiration of 10 years after the data of the assessment of the tex, and

(6) the one-year period ending with the expiration of 10 years after the close of the preceding required retting period for such notice of lien.

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

(a) Release Of Lien. — Subject to such regu-lations as the Secretary may prescribe, the Secretary shall issue a certificate of rolesse of any lian imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, togethwith 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 bond that is conditioned upon I to payment of the amount easessed, together with all interest to respect thereof, within the time prescribed by law (including any or sense in or such time), and that is in accordance with auch requir nents relating to terms, conditions, and form of the box ary synties thereon, as may be specified by such regulations

Sec. 6403 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 ken, - If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation accured 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.

