

No. _____

United States

VS.

Notice of Tax Lien

Filed this _____

19 _____

at _____

m.

day of _____

Clerk (or Registrar)

Form 6320 (Rev. 1-31)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Whenever any person liable to pay any tax neglects or refuses to pay the same after demand, the amount... shall be a lien in favor of the United States...

Sec. 6322. Period Of Lien

The lien imposed by section 6321 shall continue in force until the payment of the amount of the tax and interest thereon...

Sec. 6323. Validity and Priority Against Certain Persons

Purchasers, holders of security interests, mortgagees, and judgment lien creditors.

Place For Filing Notice Form

The notice shall be filed in the office of the Secretary of the Department of the Treasury, or in the office of the State or local tax authority...

(1) Status Of Property Subject To Lien - For purposes of paragraphs (1) and (2), property shall be deemed to be situated (A) real property...

(B) personal property in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time of the delinquency...

(C) real property in the case of a corporation or partnership, the residence of a corporation or partnership shall be deemed to be the place at which the principal business office of the business is located...

(D) real property in the case of a partnership without the United States...

(E) real property in the case of a partnership without the United States...

(F) real property in the case of a partnership without the United States...

(G) real property in the case of a partnership without the United States...

(H) real property in the case of a partnership without the United States...

(I) real property in the case of a partnership without the United States...

(J) real property in the case of a partnership without the United States...

(K) real property in the case of a partnership without the United States...

(L) real property in the case of a partnership without the United States...

(M) real property in the case of a partnership without the United States...

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(T) real property in the case of a partnership without the United States...

(U) real property in the case of a partnership without the United States...

(V) real property in the case of a partnership without the United States...

(W) real property in the case of a partnership without the United States...

(X) real property in the case of a partnership without the United States...

(Y) real property in the case of a partnership without the United States...

(Z) real property in the case of a partnership without the United States...

(AA) real property in the case of a partnership without the United States...

(AB) real property in the case of a partnership without the United States...

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(AH) real property in the case of a partnership without the United States...

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(AJ) real property in the case of a partnership without the United States...

(AK) real property in the case of a partnership without the United States...

(AL) real property in the case of a partnership without the United States...

(AM) real property in the case of a partnership without the United States...

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.

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 10 years after the date of the assessment of the tax and

(B) the one-year period ending with the expiration of 10 years after the date 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 property...

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

Disclosure of Certain Returns and Return Information For Tax Administration Purposes

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