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Department of the Treasury - Internal Revenue Service

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Form 668 (Y)

(Rev. February 1987)

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
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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.

91547552

Name of Taxpayer

Residence

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following that date, operate as a certificate of release as defined in IRC 6325(a).

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)
			1991 OCT 2	NOV 9 43	91547552

Place of Filing	Total \$
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This notice was prepared and signed at _____, on this, the _____ day of _____, 19____.

Signature <i>S. Payne</i>	Title
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No.

United States

VS.

Notice of Tax Lien

Filed this

19

at

m.

day of

Clerk (or Registrar).

Form 602 (Rev. 1971)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Text of Section 6321 regarding lien for taxes.

Sec. 6322. Period Of Lien

Text of Section 6322 regarding period of lien.

Sec. 6323. Validity and Priority Against Certain Persons.

Text of Section 6323 regarding validity and priority against certain persons.

Place For Filing Notice; Form.

Text of Section 6323(b) regarding place for filing notice and form.

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Text of Section 6323(b) regarding place for filing notice and form.

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

- List of interests protected by section 6323(b): 1. Securities, 2. Motor vehicles, 3. Personal property of household and family, 4. Personal property of leased or leased-to, 5. Personal property of possession, 6. Real property tax and special assessment liens, 7. Real property subject to mechanic's liens, 8. Leases, 9. Certain insurance contracts, 10. Passbooks etc.

Refiling Of Notice. In the process of this section.

General Rule. In the process of this section.

Place For Filing. In the process of this section.

Text of Section 6323(b) regarding place for filing notice and form.

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Required Refiling Period. In the process of this section.

Text of Section 6323(b) regarding place for filing notice and form.

Text of Section 6323(b) regarding place for filing notice and form.

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

Text of Section 6325 regarding release of lien or discharge of property.

(1) Liability Satisfied or Unenforceable. The Secretary finds that the liability for the amount assessed, together with 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 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 terms, 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.

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

Text of Section 6103 regarding confidentiality and disclosure of returns and return information.