

# UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

Form 668 (Y)

(Rev. January 1, 1971)

## 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.

91550095

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 such 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)
			1981 OCT 22 AM 9 23		01550095

Place of Filing

Filing Office Circuit Court Florida	Total \$ 1000.00
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This notice was prepared and signed at \_\_\_\_\_, on this,

the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.  
(Signature)

Signature S. Payne

Title

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien.  
 Rev. Rul. 71-466, 1971-2 C.B. 409.)

Form 668 (Y) (Rev. 1-91)

# UNOFFICIAL COPY

## Notice of Tax Lien

United States

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

vs.

Clerk (or Registrar).

Excerpts From Internal Revenue Code  
Sec. 6321. Lien Prior To Tax.

### Sec. 6321. Lien Prior To Tax.

(a) In general.—A notice of lien imposed by section 6321 shall be filed by the Secretary before or at the time of the assessment of the tax, or within 30 days after the date of the assessment of the tax, whichever is earlier, and shall be recorded in the office of the recorder of deeds or other appropriate office in the county where such property is located, or in the office of the clerk of the circuit or probate court in the state or territory in which such property is located.

### Sec. 6322. Period Of Lien.

(a) In general.—A notice of lien imposed by section 6321 shall be valid as against a purchaser of property or holder of a security interest therein, under circumstances provided in section 6323, if such notice is filed in accordance with the requirements of subsection (b) as prescribed by the Secretary.

### Sec. 6323. Validity and Priority Against Certain Persons.

**Purchaser's, Holders Of Security Interests, Mechanic's Liens, And Judgment Lien Creditors.**—A notice filed by section 6321 shall be valid as against a purchaser of property or holder of a security interest therein, under circumstances provided in section 6323, if such notice is filed in accordance with the requirements of subsection (b) as prescribed by the Secretary.

### Place For Filing Notice; Form.

(a) Place for filing.—A notice of lien imposed by such section shall be filed in such manner as may be required by the Secretary.

(b) Form.—A notice of lien imposed by section 6321 shall be in writing and shall contain the following information:

(i) Name and address of the person liable for the tax;

(ii) Name and address of the property subject to the lien;

(iii) Description of the property subject to the lien;

(iv) Description of the tax or amount of tax assessed;

(v) Description of the amount of outstanding lien, if any, which has been filed pursuant to section 6323(f), the amount of which is the unpaid obligation secured by such lien, and the name and address of the person who furnished satisfactory evidence that he had a right in the property subject to such requirements to obtain a right in such property;

(vi) Description of the amount of tax or amount of tax

assessed, the amount of which is the unpaid obligation secured by such lien, and the name and address of the person who furnished satisfactory evidence that he had a right in the property subject to such requirements to obtain a right in such property;

(vii) Description of the amount of tax or amount of tax assessed, the amount of which is the unpaid obligation secured by such lien, and the name and address of the person who furnished satisfactory evidence that he had a right in the property subject to such requirements to obtain a right in such property;

(viii) Description of the amount of tax or amount of tax assessed, the amount of which is the unpaid obligation secured by such lien, and the name and address of the person who furnished satisfactory evidence that he had a right in the property subject to such requirements to obtain a right in such property;

(ix) Description of the amount of tax or amount of tax assessed, the amount of which is the unpaid obligation secured by such lien, and the name and address of the person who furnished satisfactory evidence that he had a right in the property subject to such requirements to obtain a right in such property;

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

#### Section 6323.

1. Personal property purchased at retail.

2. Personal property purchased at wholesale.

3. Personal property in either a possession or a

lien or a leasehold interest in such property.

4. Personal property subject to a mechanic's

lien or a leasehold interest in such property.

5. Accounts receivable.

6. Certain leasehold contracts.

7. Passbooks.

### Refiling Of Notice.

**General Rule.**—A notice of lien imposed by section 6321 shall be refiled in such manner as may be required when the amount of tax or amount of tax assessed, the amount of which is the unpaid obligation secured by such notice, is increased.

### Place For Filing.

A notice of lien imposed by section 6321 shall be filed in such manner as may be required by the Secretary.

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Required Refiling Period.—The period of time during which the notice of lien imposed by section 6321 is valid is referred to as the "refiling period." The refiling period begins on the day following the date of the assessment of the tax and ends 30 days after the date of the assessment of the tax.

If the tax is not paid within 30 days after the date of the assessment of the tax, the refiling period begins on the day following the date of the assessment of the tax.

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### 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 an intermediate revenue tax not later than 30 days after the day on which

(i) the liability is satisfied or unenforceable. The Secretary shall issue a certificate of release of any lien imposed with respect to an intermediate revenue tax not later than 30 days after the day on which

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