

# UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

Form 668 (Y)

Rev. January 1991

## 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.

Name of Taxpayer

91555385

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)
42	1991-2000	81-2800012-1	1991-03-04	1991-03-05	\$169.27
			1991-07-24 AM	1991-07-25	91555385

Place of Filing

Hennepin County  
Court of Common  
Pleas, Room 100  
100 Washington Avenue  
Minneapolis, MN 55401

Total \$

169.27

This notice was prepared and signed at \_\_\_\_\_, on this,

the \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

Signature S. Payne Title \_\_\_\_\_

NOTE: This document is a copy of the law. It does not have the force of law. For more information, contact the local office of Notice of Federal Tax Lien.  
Rev. Reg. 1.668-1, 1971-2 CB 429

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

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

United States

vs.

## Notice of Tax Lien

Filed this

19 \_\_\_\_\_, at \_\_\_\_\_

day of

Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes

(a) General Rule.—A notice of tax lien is filed by the Secretary of the Treasury or his delegate, or by a collector of internal revenue, against the property of any person liable for any unpaid amount so assessed, or against the right to receive any amount so assessed, or against any interest in such property arising out of such liability, if such notice is filed before the date of assessment of such amount.

### Sec. 6322. Period Of Lien

(a) General Rule.—A notice of tax lien is filed by the Secretary of the Treasury or his delegate, or by a collector of internal revenue, against the property of any person liable for any unpaid amount so assessed, or against the right to receive any amount so assessed, or against any interest in such property arising out of such liability, if such notice is filed before the date of assessment of such amount.

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

(a) Purchaser's, Holders Of Security Interests, Mechanic's Liens, And Judgment Lien Creditors.—The notice referred to in subsection (b)(1) shall not be valid against any purchaser in good faith, holder of a security interest, creditor of a judgment, or judgment lien creditor until notice thereof is given to the Secretary of the Treasury.

### In Place For Filing Notice; Form.—

(1) Place For Filing.—The notice referred to in subsection (b)(1) shall be filed:

A. Under State Laws

B. In Any Court Of Law Or Equity Within The State Or The District Of Columbia, Or Governmental Subdivision, As Designated By The Laws Of Such State, In Which The Property Subject To The Lien Is Situated, And

C. Personal Property Located Within A County, Another County, Or Other Political Office Within The State, Or The City, Of Which Any Part Of The Subsumed Is Designated By The Laws Of Such State, In Which The Property Subject To The Lien Is Situated, Except That State Law Merely Conforming To Identifying Federal Identification Numbering System Does Not Prohibit A Second Office Being Designated By The Laws Of Such State.

D. With Clerk Of District Court Or Clerk Of The Clerk Of The United States District Court For The Federal District In Which The Property Subject To Lien Is Situated, Whether The State Has Not By Law Designated One Office Which Meets The Requirements Of Subparagraph A(i).

E. With Recorder Of Deeds Of The District Of Columbia, Or The Office Of The Register Of Deeds Of The District Of Columbia, If The Property Subject To The Lien Is Situated In The District Of Columbia.

Clerk (or Registrar).

Secretary Required To File Information On The Manner Prescribed In Regulations Issued By The Secretary Concerning A Change In The Taxpayer's Residence. If Notice Of Lien Is Filed In Accordance With Subsection (b) 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 End 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 An Internal Revenue Tax Not Later Than 30 Days After The Day Of Filing:

1. Lien Filled Or Unenforceable

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 Accrued Thereon, 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 Its Sureties Thereon, As May Be Specified By Such Regulations.

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

### (d) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

(d) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6323(f), 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.

**Place For Filing.**—A notice of tax lien filed pursuant to subsection (b)(1) of this section shall be effective only:

A. On The Date Of Filing

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