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Department of the Treasury Internal Revenue Service 9 6

Form 668 (Y)

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Serial Number For Optional Use by Recording Office

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.

91563296

Name of Taxpayer

Residence

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of non-liability by the state is provided to the owner, this notice and the underlying assessment will operate as a full and complete release as defined in IRC 6321(a).

Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
			1991 OCT 29 AM 9 26		15346.68 1941.24 91563296

Place of Filing: Total \$ 17308.41

This notice was prepared and signed at _____, on this, the _____ day of _____, 1991.

Signature: [Signature] Title: _____

No.

United States

VS.

Notice of Tax Lien

Filed this

19

at

m.

day of

Clerk (or Registrar).

Form 602 (Rev. 1-11)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Any person liable to pay any tax neglects or refuses to do so after demand, or becomes insolvent so that his assets are insufficient to pay his tax liability, or omits to pay any tax after a final judgment for the amount is entered, or omits to pay any tax after a final judgment for the amount is entered, or omits to pay any tax after a final judgment for the amount is entered...

Sec. 6322. Period Of Lien.

Unless a different time is specifically fixed by law, the lien in favor of the United States shall continue in effect until the amount assessed is paid in full, or until the taxpayer ceases to be a citizen or resident of the United States, or until the death of the taxpayer, or until the lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) Place For Filing Notice; Form.—

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

(A) under State laws

in the case of real property, in the office within the State or the county, or other governmental subdivision, as designated by the laws of such State in which the property subject to the lien is situated; and

(B) Personal Property, in the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision, as designated by the laws of such State) in which the property subject to the lien is situated, except that State law merely conforming to the Federal law relating to a national filing system need not constitute a record office for filing as designated by the laws of such State; or

(C) in the District of Columbia, in the office of the District Clerk of the District Court, or in the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated an office which meets the requirements of subparagraph (A); or

(D) in the District of Columbia, in the office of the Recorder of Deeds of the District of Columbia, in the case of the property subject to the lien is situated in the District of Columbia.

(2) State Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(A) Real Property, in the case of real property, at its physical location; or

(B) Personal Property, in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary, such notice to be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

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

- 1 Securities
2 Motor vehicles
3 Personal property purchased at retail
4 Personal property purchased in casual sale
5 Personal property subjected to possessory lien
6 Real property tax and special assessment liens
7 Residential property subject to a mechanic's lien for certain repairs and improvements
8 Attorney's liens
9 Certain insurance contracts
10 Passbook loans

(4) Refiling Of Notice.—For purposes of this section:

(1) General Rule.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refilled during the required refiling period shall be effective only—

- (A) if—
(i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and
(ii) in the case of real property, and the fact of refiling 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 refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence. The notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) 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 close of the preceding required refiling period for such notice of lien.

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

(a) 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 internal revenue tax not later than 30 days after the day on which—

(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 duties thereon, as may be specified by such regulations.

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

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

(2) Disclosure of amount of outstanding lien.—If a notice of lien has been filed pursuant to section 6321(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.