

# UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

668 (Y)

## Notice of Federal Tax Lien Under Internal Revenue Laws

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.

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IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless noted otherwise, the notice of this notice is deemed to have been properly served on the taxpayer as defined in IRC 6325(a).

Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Refiling (a)	Unpaid Balance of Assessment (b)

Place of Filing	Total \$
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This notice was prepared and signed at \_\_\_\_\_, on this,

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

Signature: *[Handwritten Signature]*

Title: \_\_\_\_\_

No.

United States

vs.

Notice of Tax Lien

Filed this

19

at

m.

day of

Clerk (or Registrar)

Property of Clerk's Office

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.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. Text of Section 6323(a).

(b) Place For Filing Notice; Form.

(b) Place For Filing Notice. Text of Section 6323(b).

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

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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 items covered by Section 6323(b): Securities, Motor vehicles, Real property, etc.

Refiling Of Notice.

General Rule.

Text of Section 6323(c) regarding general rule for refiling.

Place For Filing.

Text of Section 6323(c) regarding place for filing.

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Required Refiling Period.

Text of Section 6323(c) regarding required refiling period.

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

(a) Release Of Lien.

Text of Section 6325(a) regarding release of lien.

Text of Section 6325(a) regarding release of lien.

Text of Section 6325(a) regarding release of lien.

Text of Section 6325(a) regarding release of lien.

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

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

Text of Section 6103(a) regarding disclosure of returns.

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