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Department of the Treasury - Internal Revenue Service

Form 66B (Y)

Notice of Federal Tax Lien Under Internal Revenue Laws

For Optional Use by Recording Office

1987

1987

1987

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.**

Period of Tax Year: January 1987 through December 1987
Assessment Date:

Name, Address, and Social Security Number:
John Doe, 123 Main Street, Chicago, IL 60601

Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Filing	Unpaid Balance of Assessment
Federal Income Tax	1987	1234567890	1987-07-01	1987-07-31	\$111,977.65
Federal Estate Tax					
Federal Gift Tax					
Federal Excise Tax					
Federal Employment Tax					
Total					\$111,977.65

Recorder of Deeds:
Cook County
Chicago, IL 60601

Total

\$111,977.65

This document was processed and signed at:

Chicago, IL

05-23-

For the U.S. Treasury, 111,977.65

John Doe
Taxpayer
123 Main Street
Chicago, IL 60601

111,977.65
Date of filing
1987-07-31

111,977.65
Previous Officer
Zo 01 1987
Date of signature
1987-07-31

Form 66B (Y) Rev. 7-89

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United States

Notice of Tax Lien

Final Test

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Clerk (or Registrar)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

That's why public health experts have called for a ban on the sale of e-cigarettes and other electronic nicotine delivery systems. The U.S. Centers for Disease Control and Prevention has issued a warning that e-cigarettes pose a threat to public health.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the term imposed by section 80(1) shall end at the time "the assessment is made and she" certifies with the authority for the amount assessed for a judgment day, if the law provides for such a liability, or before the date established by the law as the date of issue.

**54c. 6323. Validity and Priority Against
Certain Persons**

Purchaser's, Holders Of Security Interests, Mechanic's Liens, And Judgment Lien Creditors.—This section is intended by section 6321 that it be valid as against any person holding or claiming a security interest, mechanic's lien, or judgment on the title, who notice the end which meets the requirements. A statement may be given that the law requires.

Place For Filing Notice: Form: —

- (1) **Place For Filing.** The instrument shall be filed or
(2) shall be filed -
(A) Under State Law.
 (I) **Pear Property.** In the case of real property, in the
 office within the State of the court, or other, of competent
 jurisdiction, as designated by the law of such State, in
 which the property is situated, or in which
 (II) **Personal Property.** In a court of competent juris-
 diction, whether tangible or intangible, in the State or the
 State or the county, or other jurisdiction in which it is
 designated by the law of such State, in which the property
 subject to the lien is situated; or
 (III) With Clerk Of District Court in the office of the clerk
 of the United States district court for the judicial district in which
 the property subject to lien is situated, whenever the State has
 not by law designated an office which meets the requirements
 of subparagraph (A); or
 (C) With Recorder Of Deeds Of The City Of Columbia
 in the office of the recorder of deeds of the city of Columbia
 if the property subject to the lien is situated in the District of
 Columbia.

121. Status Of Property Subject To Lien. - For purposes of paragraphs 1 and 4, property shall be deemed to be included in Real Property in the case of real property which is subject to a lien.

(3) Form - The form and content of the notice referred to in subsection (1) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law requiring that it be in writing or contain a statement of claim.

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

- 1. Land, lot, or building
 - 2. Motor vehicles
 - 3. Personal property purchased at retail
 - 4. Personal property purchased in value date
 - 5. Personal property subject to a purchase option
 - 6. Personal property tax and special assessment items
 - 7. Personal property subject to a mechanics lien for certain repairs and improvements
 - 8. Attorney's fees
 - 9. Certain insurance contracts
 - 10. Paperwork costs

3. Refiling Of Notice. — For purposes of this section:

(ii) **General Rule.**—Unless notice of ten is given in the manner prescribed in paragraph (C) during the required refiling period, such notice of ten shall be treated as filed on the date on which it is filed in accordance with subsection (J) after the expiration of such refiling period.

(2) **Place For Filing.**—A notice of ten typed during the required filing period shall be effective only if:

- (A) (ii) by such notice which is served in the office in which the prior notice or notice filed and

(v) in the case of real property, the fact of refiling is entered and recorded in an index to the patent required by subsection (1), 4, and

(B) in any case in which 90 days or more prior to the date of a renewal or continuation application, a request for

Secretary received written information on the manner proposed by the State of New Mexico for the removal, consisting of a copy of the relevant resolution of a State of such sign and date, in accordance with subsection (f) of the Studio Project Law.

3. Required Refiling Period.—In the case of a proceeding, the term "reflected refiling period" means—
A. The 10-year period starting 30 days after the expiration of 5 years after the date of the expiration of 1/2 of the law; and
B. the 10-year period ending with the expiration of 5 years after the close of the preceding required refiling period.
For example, if:

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

Release Of Lien. — Section 14, such report as the Secretary may prescribe, the Secretary shall issue on the date of release of all liens with respect to any land, title or interest in land, not later than 30 days after the day on

The Secretary finds that the subject is the present Secretary, together with all information which has been duly gathered or has become available.

3. Bond Application. The Company shall file the Secretary and
anybody else whom it deems necessary with the payment
of the amount necessary together with a letter in support
of the same with the State Auditor of Iowa. In doing any such
application, the Company shall be in accordance with such require-
ments relating to the character and form of the bond and
the terms of the same as may be by law required.

Sec 6.03. Confidentiality and Disclosure of Returns and Return Information

**• Disclosure of Certain Returns and
Return Information For Tax Administra-
tion Purposes.—**

(2) Disclosure of amount of outstanding debt if a notice of non-payment has pursuant to section 6(2)(b) the amount of the outstanding debt which is secured by such debt may be disclosed to any person who furnishes satisfactory written evidence that he has a right to the property subject to such debt or intends to obtain a right to the property.