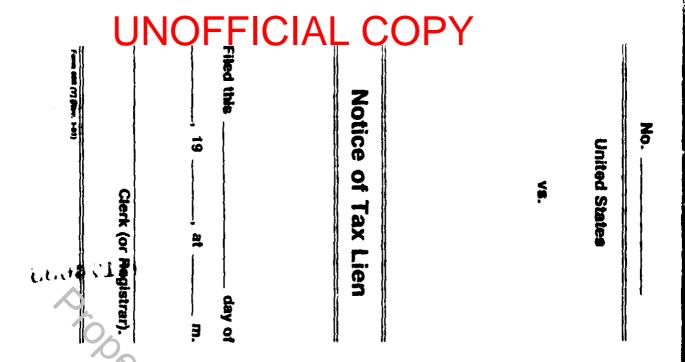
# UNOFFICIAL COPY Department of the Treasury Internal Revenue Service

Form 668 (Y)

(Rev January 1991)	Notic	e of Federal Ta	ax Lien Un	der Interr	iai Hevenu	e Laws	
istrict		Serial Numb	Serial Number		For Optional Use by Recording Office		
notice is give assessed agair lability has be avor of the Un	n that taxes not the followin en made, but ilted States on for the amou	1, 6322, and 6323 of the (including interest a ng-named taxpayer. Do it remains unpaid. The all property and right and of these taxes, a accrue.	nd penalties) hemand for paym rerefore, there it s to property be	ent of this s a lien in longing to	9117463	33	
Name of Taxpayer							
esidence	2	O <sub>fx</sub>					
below, unless	notice of lien is ay following suc	PRMATION: With respect s refiled by the date give in date, operate as a cert	en in column (e), i	his notice			
Kind of Tax	Tax Period Ended (b)	identifying Number	Date of Assessment (d)	Last Day for Refilling	Unpaid I of Asse (/	sament	
nd Na s	en and an and an and an	4) (1) (1) (1) (1) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	Colyn	12	ļ	Lord (151) Mary Are School (161)	
		1901 192	મુલ <b>ા</b>		633 O	;	
					C		
riace of Filling	Maga Lock Maga			Total	S	rsite ( te:	
	Lock	CMIE		Total	S	, on this,	

(NOTE: Certificate of officer authorized by law to take anknowledgments is not essential to the validity of Notice of Federal Tax lien

Ray, Rul. 71-468, 13/1 - / CR 409)



## Excerpts From Internal Revenue Sorie

#### Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest additional amount, addition to tax, or assessable penalty together with any costs that may accrue in addition thereto; shall be a lien in favor of the United States upon all properly and rights to property, whether real or personal, belonging to

### Sec. 6322, Period Of Lien.

Unless another date is upecifically fixed by law, the lian impraed by section \$321 shall arrive at the time the sesses ment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) 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 require ments of subsection (f) has been filed by the Secretary.

# m Place For Filling Notice; Form.—

(1) Place For Fiting . The notice referred to in sub-

section (s) shall be filed-(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental aubdivisions, as designated by the lews of such State, in which the property subject to the lien is situitated; and

(iii) Personal Property-in the case of persona property, whether tangible or intangible, in one effice within the State (or the county, or other governmental subdivision), as designated by the laws of such succession), as designated by the laws of such State, in which the property subject to the filen is siturted; except that State law merely conforming to reenacting Federal law satablishing a national fitting system does not constitute a second office for filing as designated by the laws of such State; or [9] With Clerk Of District Court-in the office of the latest States designated and the latest designation.

clerk of the United States district court for the judicial district

clerk of the United States district cour for the judicial district in which the property subject to lien is situated, whenever the State has not by law declared one office which meets the requirements of subplace of the CO of The District Of Co-lumbia. In the place of the Report of Deeds of the District of Columbia, if the property resultance is the lien is situated in the District of Columbia. iolumbia, in pro-

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), properly shall be deemed to be altuated (A) Real Property - In the case of real property, at its physical

B) Parsonal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the ti is the notice of tien is filed.

Fig. nurses of paragraph (2) (8), the residence of a corporation or par ners up shall be deared to be the place at which the principal er acultive office of the business is located, and the residence Little (ar payer whose residence is without the United States shall be dilemed to be in the District of Columbia.

(3) Form . The from and content of the notice referred to in subsection (a) shi it be (rescribed by the Secretary Such notice shall be valid numriths anding any other provision of law regarding the form or content of a notice of lief

Note: See section £323/b) for protection for certain interests ever Mough notice of lien imposed by section 6321 is filed with respect to:

- Motor vehicles
- Personal property purchased at retail
- Personal property purchased in casual sale
- Personal property subjected to possessory lien Real property tax and special assessment liens
- Residential property subject to a mechanic's tion for certain repairs and improvements
- Attorney's liens
- Certain insurance contracts
- Passbook loans 10

(g) Refiling Of Notice.—For purposes of the

13) General Rule, - Unless notice of tien is reflied in the manner prescribed in paragraph (2) during the required rettling penod such notice of lien shall be treated as filed on the gate on which it is filed (in accordance with aubsection (f) after the expiration of such reflling period.

(t) Place For Filling.—A notice of ten retin during the required reffling period shall be effective only-

(A) H-

(1) such notice of tien is reflied in the office in which the pnor natice 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, 80 days or more prior to the date of a refling 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 tempeyer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is

(3) Required Refiling Period.—In the case of any notice of lien, the lette "required retiling period" means

(A) the one-year period anding 30 days eiter the expiration of 10 years after the date of the asset lax, 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 Ilen.

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

(a) Release Of Lien. - Subject to such regu lations as the Secretary may prescribe, the Secretary shall issue a pertitions of release of any iten imposed with respect to any internal revenue tax not later than 30 days after the day

(1) Liability Satisfied or Unenforceable - The Se-cretary finds that the liability for the amount sessesed, regelin-or with all interest in respect thereof, has been fully satisfied or

has become legally unenforceable; or

(2) Bond Accepted There is furnished to the Serectary and accepted by him a bond that is conditioned upon the payment of the amount assessed, regether with all interest in reer thereof, within the time prescribed by law (including any ( stens) in of such time), and that is in accordance with such main' ar ante relating to terms, conditions, and form of the bond and a ration thereon, as may be specified by such

Confidentiality and 61(13. Disclosure of Returns and Return information.

no Disclosure of Certain Returns and Return information For Tax Administration Purposes .--

(2) Disciouse of amount of systemating Ren,-if a notice of then has been filed pursuant to section \$328(f), the amount of the outstanding obligation secured by such ten may br. displaced to any person who furnishes satisfi written evidence that he has a right in the property subject to such lies or intends to obtain a right in such property.