UNOFFICIAL COPY

Form 668 (Y)

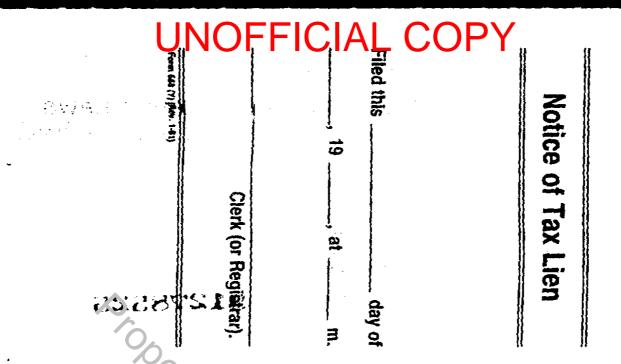
Department of the Treasury , Internal flevenue Service

(Roy January 1991)

Notice of Federal Tax Lien Under Internal Revenue Laws

District		Serial Number		For Optional Use by Recording Office
• • •				
notice is give assessed agai liability has be favor of the Ut this taxpayer	en that taxes inst the following een made, but nited States on		s) have been ayment of this re is a lien in belonging to	43.4 (38%) profiles
Name of Taxpayer				91278525
Residence				
below, unless	notice of lien is lay following such	RMATION: With respect to each asse refiled by the date given in column (or date, operate as a certificate of release	e), this notice	
Kind of Tax	Tax Period Ended (b)	Identifying Number Assessmen	1	Unpaid Balance of Assessment (f)
VAC	19221.50	COCK JUINEA	5	(255.7)
		1991 JUN 1 1 AH 1	9 28 0	01278525
				SO _M
	e neugra Cons C Chicas		Tota	1 \$ 1435.21
This notice was	prepared and	signed at <u>Ohicogo, It</u>		, on this,
the $\frac{83.5}{6}$ de	ay of			
ignature	rather	rull aling Max Title		Land Committee on the committee of the c

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



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxos

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount fincluding any interest additional amount, addition to tax, or assessable yenalty together with any costs that may accrue in addition thereto) shall be a lien in fayor of the United States upon all properly and rights to property, whether real or personal, beloading to auch person. 3 3 4 5

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the limbility for the amount so assessed for a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of impas of lime.

Sec. 6323. Validity and Priority Against Certain Persons.

w 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 judge ment tien creditor until notice thereof which meets the requirements of aubsection (I) has been flied by the Secretary.

ღ Place For Filing Notice; Form.--

(f) Place For Filling - The notice referred to in subsection (a) shall be filed-(A) Under State Laws

(A) Under State Laws
(B) Real Property - in the case of real property, in one 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 citated; and

(iii) Personal Property-in the case of personal property, whether tangible or intangible, in one office within the State for the county, or other governmental Size, in which the property subject to the laws of such Size, in which the property subject to the lien is situated; except that Size law merely conforming to reenacting Federal law establishing a national tiling

reenacing Federal law establishing a hattonal tiling system does not ponsitive a second office for filing as designated by the laws of such State; or (B) With Clerk Of District Count in the office of the district States district count for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the

Sec. 17. 5 500

requirements of subparagraph (A), or (C) With Recorder Of Deods Of The District Of Co-tumbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be altusted-(A) Real Property - in the case of real property, at its physical focation, 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 ken is filled.

For purposes of paragraph (2) (B), the residence of a corporation or parinership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a texpayer whose residence is without the United States shall be deemed to be in the District of Columbia

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law rage ding the form or content of a notice of lien.

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

1. Securitor

Motor vubicins

Personal on printy purchased at retail

Personal properly purchased in casual sale

Personal properly subjected to possessory lien Real property tax are special assessment tiens

Residential properly subject to a mechanic's then for contain repairs and improvements

Attorney's Hens

Cenain insurance contracts

10. Passbook is ans

(p) Refiling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of then is tellied in the manner prescribed in paragraph (2) during the required rallling 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 reliting period.

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

(A) II-

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) In the case of real property, and the fact of refilling 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 reliking of notice of lien under subparagraph (A), the

(3) F case of any (A)

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expiration of tax, and (8) to years al

period for at Sec. 6

(e) R intions as ti issue a coni to any intern on which .

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cretary and I the payment in respect th any extensio such require the bond an requiations.

Sec. Disclos

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(2) notice of lier amount of th may be disc such tien or i