OFFICIAL COPY Department of the Freasury - Internal Revenue Bervice

Form 668 (Y)

(Rev. January 1991;

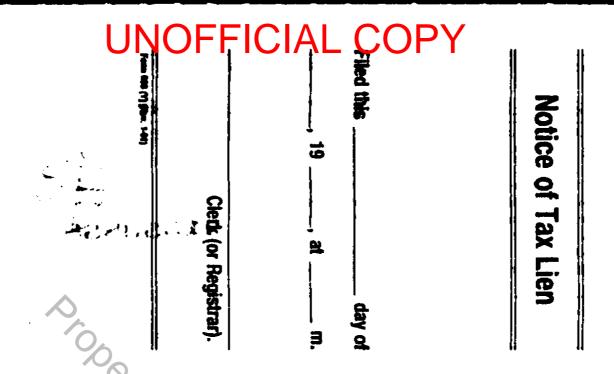
Notice of Enderel Tay Lien Under Internal Payanua Laws

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esidence		1991 :111 17 111 5-11			9 3 5 3 8 5 8
below, unless	el neil to epiton bue pniwollot yal	RMATION: With respect refiled by the date give high date, operate as a cert	n in column (0),	this notice	Unpaid Balance
(ind of Tax (a)	Ended (b)	Identifying Numbe	Assessment (d)	Refiling	of Assessment
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	697.33 (3) 697.363(8) 1273	e de la companya de l	Coly	A A A	Angle Lands Angle Angle Lands
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essent alto the validing of Notice of Federal Tax Hen

Rev. Rul. 71-466, 1971 - 2 C B 409)

Form 668 (Y) (Rev. 1-91)



Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglicite or refuses to pay the same after demand, the amount fincturing any interest additional amount, addition to tax, or assessue a penalty together with any costs that may accrue in excition thereto; shall be a lien in lever of the United States up in Jil property and rights to property, whether real or personal, unagging to auch person

Sec. 6322. Period Of Lien.

Unless another date in specifically fixed by law, the len imposed by section 6021 shall arise at the time the assection for a pudgment against the labelty for the amount so assessed (or a judgment against the taxpayer arising out of such kability) is satisfied or becomes unenforce able by resson 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 Hen Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgement lien creditor until notice thereof which meets the re-ments of subsection (f) has been filed by the Secretary.

m Place For Filling Notice; Form.-

(1) Place For Filling - The notice referred to in subaection (a) shell 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 subdivision), as designated by the ews of such State, in which the property subject to the lies is situtated; and

(ii) Personal Property-in the case of personal property, whether tangible or intancible, in one office within the State (or the county, or other governmental aubdivision), as designated by the laws of such State, in which the property subject to the lien is alrusted; except that State law merely conforming to reenacting Federal law establishing a national filing eystem does not constitute a second office for filling

as designated by the laws of such State; or (B) 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 one office which meets the requirements of aubparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columble - in the office of the Recorder of Deeds of the District of Columbia. If the property subject to the iten is situated in the add of Columbia

(2) Situs Of Property Subject To Jien - 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 intengible, at the residence of the taxpayer at the time the notice of tien is fired

For purposes of paragraph (2) (8), the residence of a corporation or partnership 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 resarding the form or content of a notice of lien

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

- FACULT HOS
- Noine varietes
- Pere ne' property purchased at retail
- Personal property purchased in casual sale
- Personal property subjected to possessory lian Real propinty tax and special assessment tiens
- Residential property subject to a mechanic's tien for certain repairs and improvements
- Attorney's liens
- Certain insurance contracts
- 10 Pesebook loans

(a) Refiling Of Notice. The purposes of this

[1] General Rule.—Unit as notice of lien is refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of tien 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.

(it) Piace For FHing. --- A notice of lien reflied during the required refling period shall be effective only-

(A) II-

(I) such notice of lien is reflect in the office in which the prior notice of iten was filed; and

(ii) in the case of reel 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 refling of notice of ten under subperagraph (A), the