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Department of the Treasury - Internal Revenue Service 7 8

Form 668 (Y)

(Rev. January 1991)

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
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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.

92016578

Name of Taxpayer

Residence

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
		1992 JAN 01 W 20		92016578	

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

the _____ day of _____, 19_____.

Signature *S. Payne* Title _____

No. _____

United States

VS.

Notice of Tax Lien

Filed this

19

at

m.

day of

Clerk (or Registrar).

Form No. 1010 (Rev. 1-1-61)

PROPERTY

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Where any person liable to tax neglects or refuses to pay...

Sec. 6322. Period Of Lien

The lien in section 6321 shall continue in force until...

Sec. 6323. Validity and Priority Against Certain Persons.

Purchaser's, Holders Of Security Interests, Mechanic's Liens, And Judgment Lien Creditors.

Place For Filing Notice; Form.

The place for filing a notice referred to in subsection (a) shall be...

Where the property is situated in a State, Territory, or the District of Columbia...

Where the property is situated in a State, Territory, or the District of Columbia...

Where the property is situated in a State, Territory, or the District of Columbia...

Where any person liable to tax neglects or refuses to pay...

Where any person liable to tax neglects or refuses to pay...

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Note: See section 6322(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
2. Motor vehicles
3. Personal property, in liquidation of a trust
4. Personal property, in liquidation of an estate
5. Personal property subjected to possessory lien
6. Real property tax and special assessment liens
7. Residential property subject to a mechanic's lien for certain repairs and improvements
8. Attorney's fees
9. Certain insurance contracts
10. Past-due wages

Refiling Of Notice.—For purposes of this section

General Rule.—Where the lien imposed by section 6321 is not presented to a court...

Place For Filing.—A notice of lien referred to in section 6321 shall be effective only if...

Where the property is situated in a State, Territory, or the District of Columbia...

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Where the property is situated in a State, Territory, or the District of Columbia...

Where any person liable to tax neglects or refuses to pay...

Required Refiling Period.—In the case of any notice of lien, the required refiling period is...

Where the property is situated in a State, Territory, or the District of Columbia...

Where the property is situated in a State, Territory, or the District of Columbia...

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

Release Of Lien.—Subject to such regulations as the Secretary may prescribe...

Where the property is situated in a State, Territory, or the District of Columbia...

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

Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

Where the property is situated in a State, Territory, or the District of Columbia...

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FILED