

# UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

Form 668 (Y)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District \_\_\_\_\_ Serial Number \_\_\_\_\_ For Optional Use by Recording Office \_\_\_\_\_

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.

92016597

Name of Taxpayer \_\_\_\_\_

Residence \_\_\_\_\_

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is relief 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 Rolling (e)	Unpaid Balance of Assessment (f)
		1992 JUN 9 11 9 22		92016597	

Place of Filing \_\_\_\_\_ Total \$ \_\_\_\_\_

This notice was prepared and signed at \_\_\_\_\_, on this,

the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

Signature: *S. J. [unclear]* Title \_\_\_\_\_

No. \_\_\_\_\_

United States

VS.

Notice of Tax Lien

Filed this \_\_\_\_\_ 19\_\_\_\_ at \_\_\_\_\_ m. day of \_\_\_\_\_

Clerk (or Registrar).

Property of Cook County Clerk's Office

Excerpts From Internal Revenue Code

Sec. 6321 Lien For Taxes

Where any person liable to tax neglects or refuses to pay the amount of any tax assessed against him after demand therefor, in addition to the amount of such tax, there shall be added to the amount thereof a penalty in the nature of a lien in favor of the United States for the amount of such tax.

Sec. 6322 Period Of Lien

The lien in favor of the United States for the amount of any tax assessed against any person shall have priority over all other liens or claims in the property of such person, but shall not be effective against any such other lien or claim until the amount of such tax has been paid.

Sec. 6323 Validity and Priority Against Certain Persons

Purchaser's, Holders Of Security Interests, Mechanics Liens, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be effective against any person who acquires an interest in the property of the taxpayer after the date on which the lien is first filed against the property of the taxpayer.

Place For Filing Notice; Form.—

The notice of lien shall be filed in each State in which the property is located.

Where the property is located in one or more States, the notice of lien shall be filed in the State or States in which the property is located, as designated by the taxpayer in the notice of lien.

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The lien in favor of the United States for the amount of any tax assessed against any person shall have priority over all other liens or claims in the property of such person, but shall not be effective against any such other lien or claim until the amount of such tax has been paid.

The lien imposed by section 6321 shall not be effective against any person who acquires an interest in the property of the taxpayer after the date on which the lien is first filed against the property of the taxpayer.

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Retiling Of Notice.—

General Rule.—Where the notice of lien is filed in one or more States, the notice of lien shall be refiled in the State or States in which the property is located, as designated by the taxpayer in the notice of lien.

Place For Filing.—

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Required Refiling Period.—

The notice of lien shall be refiled in the State or States in which the property is located, as designated by the taxpayer in the notice of lien, at the expiration of the period of one year after the date on which the notice of lien was first filed against the property of the taxpayer.

Sec. 6325 Release Of Lien Or Discharge Of Property.

Release Of Lien.—Where the notice of lien is filed in one or more States, the notice of lien shall be refiled in the State or States in which the property is located, as designated by the taxpayer in the notice of lien.

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

Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—Where the notice of lien is filed in one or more States, the notice of lien shall be refiled in the State or States in which the property is located, as designated by the taxpayer in the notice of lien.

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