

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.

92016660

Name of Taxpayer

Residence

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

Table with 6 columns: 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). Includes handwritten entry: 1992 JAN 10 11 30, 12016660.

Place of Filing

Total \$

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

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

Signature

S. Faupel

Title

(NOTE: Certificate of acknowledgment required by law, but the acknowledgment is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-469, 1971-2 CB 409)

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

United States

VS.

Notice of Tax Lien

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

Clerk (or Registrar).

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Whenever any person liable to pay any tax neglects or refuses to pay the same after demand, the amount... shall be a lien in favor of the Government...

Sec. 6322. Period Of Lien

The lien in favor of the Government shall continue in full force until payment of the amount of the tax, interest, and penalties...

Sec. 6323. Validity and Priority Against Certain Persons

Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid against the purchaser...

Place For Filing Notice; Form.—

(1) Place of filing.—The notice referred to in subsection (a) and (b) shall be filed in—

(A) Federal tax liens.—In the case of real property in any State, in the State or the county, or other governmental jurisdiction, as designated by the laws of the State in which the property is situated...

(B) Federal tax liens.—In the case of personal property, in the county, or other governmental jurisdiction, as designated by the laws of such State, in which the property is situated by the laws of such State, except that State law merely conforming to the Federal law in such regard shall not be binding...

(C) Federal tax liens.—In the case of the clerk of the United States District Court, if the judicial district in which the property is situated is in a State in which the State has not provided for the filing of notices of tax liens...

(D) Federal tax liens.—In the case of the clerk of the United States District Court, if the judicial district in which the property is situated is in the District of Columbia...

(1) Real property.—In the case of real property, the physical location of the property shall be determined by the location of the land.

(2) Personal property.—In the case of personal property, the location of the property shall be determined by the location of the property at the time of the filing of the notice.

(3) Federal tax liens.—In the case of the clerk of the United States District Court, if the judicial district in which the property is situated is in a State in which the State has not provided for the filing of notices of tax liens...

Note: See section 6323(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 purchased at retail
4. Personal property purchased at auction sale
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. Passbook loans

Retiling Of Notice.—For purposes of this section

General Rule.—If a notice of tax lien is refiled in the manner prescribed in paragraph (b) during the required refiling period, such notice shall be treated as filed on the date of which the notice was refiled with such section 6321 after the expiration of such refiling period.

Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only

in the judicial district in which the notice of lien was filed, and

in the case of real property, and the tax on such property, in the State in which the property is situated by the laws of such State, except that State law merely conforming to the Federal law in such regard shall not be binding...

in any case in which (A) such notice is refiled, the date of filing of notice of lien under subparagraph (A) of the

The date of filing of a notice of tax lien shall not be deemed to constitute a filing for purposes of the provisions prescribed in regulations issued by the Secretary...

Required Refiling Period.—In the case of any notice of lien, the first required refiling period is 30 days.

(A) The second required refiling period is 30 days after the expiration of the first required refiling period, and the expiration of the second required refiling period is 30 days after the expiration of the first required refiling period.

(B) The third required refiling period is 30 days after the expiration of the second required refiling period, and the expiration of the third required refiling period is 30 days after the expiration of the second required refiling period.

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

Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of lien imposed with respect to any Federal tax lien not later than 30 days after the day on which

(1) the amount of the tax, interest, and penalties due has been fully satisfied, or

(2) Bond Accepted.—If bond is furnished to the Secretary and accepted by him, and that is conditioned upon the payment of the amount assessed together with all interest and penalties due, and that is in accordance with such regulations as the Secretary may prescribe, and form of the bond and release thereon may be specified by such regulations.

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

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

(1) Disclosure of amount of outstanding lien of a taxpayer.—If a taxpayer has been notified under section 6321(f) of the amount of the outstanding Federal tax lien imposed by such lien, the amount of such tax lien may be disclosed to any person who furnishes satisfactory written evidence that he is entitled to the property subject to such lien in order to obtain a right in such property.

100 FILING