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Department of the Treasury - Internal Revenue Service

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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.

Name of Taxpayer

92016883

Residence

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

Kind of Tax (d)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
		1992 JAN 01 04 10: 02		2016883	

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

(NOTE) Certain information is withheld by law from disclosure and publication, including the validity of Notice of Federal Tax Lien.
Rev. Stat. 21366-1171-21364076

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

Part 1 - kept by Recording Office

No. _____

United States

VS.

Notice of Tax Lien

Filed this _____

19 _____

at _____

day of _____

Clerk (or Registrar)

\$8.00
INITIAL FILING

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... (A) that property, in the case of real property, at its place of location...

Sec. 6322. Period Of Lien

The lien in section 6321 shall continue in force until the amount of the tax, interest, and penalties is paid in full.

Sec. 6323. Validity and Priority Against Certain Persons

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—Whenever a lien in favor of the United States is created by section 6321, the lien shall not be valid against the purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor...

Place For Filing Notice; Form.—

(a) The notice of lien shall be referred to in such section as the following:

(1) Real property.—The notice shall be referred to in such section as the following:

(2) Personal property.—The notice shall be referred to in such section as the following:

(3) Intangible property.—The notice shall be referred to in such section as the following:

(4) Other property.—The notice shall be referred to in such section as the following:

(A) that property, in the case of real property, at its place of location...

(B) that property, in the case of personal property, at the residence of the taxpayer at the time of the assessment...

(C) that property, in the case of intangible property, at the residence of the taxpayer at the time of the assessment...

(D) that property, in the case of other property, at the residence of the taxpayer at the time of the assessment...

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. The United States
2. Mortgages
3. Real property interests in real estate
4. Certain property purchased in good faith
5. Certain property subject to possession
6. Real property tax and special assessment liens
7. Real estate liens, subject to the mechanics lien for certain repairs and improvements
8. Attorney liens
9. Certain contract liens
10. Certain claims

Refiling Of Notice.—For purposes of this section:

(a) General Rule.—Whenever a notice of lien is filed with the Secretary, the notice shall be deemed to have been filed with the Secretary on the date of the filing...

(b) Place For Filing.—A notice of lien referred to in section 6321 shall be deemed to have been filed with the Secretary on the date of the filing...

Whenever a notice of lien is filed with the Secretary, the notice shall be deemed to have been filed with the Secretary on the date of the filing...

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

(a) The one-year period ending 90 days after the expiration of 10 years after the date of the assessment of the tax...

(b) The one-year period ending with the expiration of 10 years after the date of the assessment of the tax...

Sec. 6325. Release Of Lien Or Discharge Of Property

(a) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall discharge the lien of the United States with respect to any real property tax lien after 90 days after the day on which...

(b) Discharge of Property.—Whenever the Secretary discharges the lien of the United States with respect to any real property tax lien...

(c) Release of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall discharge the lien of the United States with respect to any real property tax lien after 90 days after the day on which...

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

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

(1) In general.—Notwithstanding any other law, the Secretary may disclose to any person who furnishes satisfactory written evidence that the information is necessary to the proper administration of the tax laws...

(2) Information.—The information disclosed under this section shall include the name and address of the taxpayer, the amount of the tax, and the date of the return...