

No. _____

United States

VS.

Notice of Tax Lien

Filed this _____ day of _____

19 _____ at _____ m.

Clerk (or Registrar).

Form 602 (Rev. 1-30-61)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Whenever a taxpayer neglects or refuses to pay the amount of any tax imposed by this title...

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall continue in force until the date of payment...

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—This lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor who acquires his interest without notice of the lien...

(b) Place For Filing Notice; Form.—

(1) Place For Filing.—This notice referred to in subsection (a) shall be filed— (a) For Real Property.—In the case of real property, in the office within the State in which the property is located...

(2) Notice To Be Filed; Subject To Be.—For purposes of paragraph (1) and (2), property shall be deemed to be situated (A) Real Property.—in the case of real property, at its physical location...

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. Farming property purchased for casual sale
5. Personal property sold to a pawnshop
6. Real property, fixtures and appurtenances
7. Personal property subject to a mechanic's lien
8. Certain motor vehicles
9. Certain motor vehicles
10. Trust interests

(c) Refiling Of Notice.—

(1) General Rule.—Whenever a lien is filed in the manner prescribed in paragraph (b) during the required refiling period...

(2) Place For Filing.—

Secretary then and written information in the manner prescribed in regulations issued by the Secretary concerning a change in the taxpayer's residence...

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 issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 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) Disclosure of amount of outstanding lien.—If a return or lien has been filed pursuant to section 6321(a), the amount of the outstanding obligation reflected by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or interests in such property...

\$8.00 FILING