

UNOFFICIAL COPY

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.

92215951

Name of Taxpayer _____
Residence _____

IMPORTANT RELEASE INFORMATION With respect to each assessment listed below, unless notice of non-compliance by the date of payment is made, this notice shall, on the day following the date of this report, be a certificate of release as defined in IRC 6725(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)
		[REDACTED]			322,159.51

Place of Filing _____ Total \$ _____

This notice was prepared and signed at _____, on this, _____ the _____ day of _____, 19____.

Signature _____ Title _____

(NOTE) Certificate of release, with notice of non-compliance, is available to the public by the authority of Notice of Federal Tax Lien Rev. Rul. 75-466, 1975-2 P.C.B. 469.

Part 1 - kept by Recording Office

VS.

Notice of Tax Lien

Filing this

19 at _____ day of _____ m.

Clerk (or Registrar).

Form 644 (10-29-77)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Section 6321. Lien for taxes. (a) In case of any delinquent tax liability...

Sec. 6322. Period Of Lien.

Section 6322. Period of lien. (a) Unless another date is specified...

Sec. 6323. Validity and Priority Against Certain Persons.

Section 6323. Validity and priority against certain persons. (a) Purchaser's, holders of security interests, mechanic's lienors, and judgment lien creditors.

(b) Place For Filing Notice; Form.

(1) Place For Filing. The notice referred to in subsection (a) shall be filed:

(A) Under State Law

(i) Real Property. In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property. In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, except that State law merely transferring to another State law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of District Court in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia. In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

Section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Mortgages
2. Liens on real property
3. Real estate purchase contracts
4. Personal property purchase contracts
5. Personal property subject to possession or
6. Real property tax and special assessment liens
7. Residential property subject to mechanic's
8. liens for repairs and improvements
9. Aircraft liens
10. Contract insurance contracts
11. Automobile liens

(c) Refiling Of Notice.

(1) General Rule. Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice shall be treated as filed on the date on which it is filed in accordance with subsection (b) after the expiration of such refiling period.

(2) Place For Filing.

(A) In any case in which a notice of lien is filed in the office in which the principal office of lien was filed, and (B) in any case in which a notice of lien is filed in the office in which the principal office of lien was filed, and (C) in any case in which a notice of lien is filed in the office in which the principal office of lien was filed...

Section 6325. Release Of Lien. (a) Release of lien. (1) Subject to a notice of the Secretary...

(b) Required Refiling Period.

(1) Release of lien. (1) Subject to a notice of the Secretary...

Sec. 6103. Confidentiality Of Returns And Return Information.

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

(1) Disclosure of amount of outstanding liability of lien has been filed pursuant to section 6321...

(2) Disclosure of amount of outstanding liability of lien has been filed pursuant to section 6321...

(3) Disclosure of amount of outstanding liability of lien has been filed pursuant to section 6321...

(4) Disclosure of amount of outstanding liability of lien has been filed pursuant to section 6321...

(5) Disclosure of amount of outstanding liability of lien has been filed pursuant to section 6321...

(6) Disclosure of amount of outstanding liability of lien has been filed pursuant to section 6321...

(7) Disclosure of amount of outstanding liability of lien has been filed pursuant to section 6321...

(8) Disclosure of amount of outstanding liability of lien has been filed pursuant to section 6321...

(9) Disclosure of amount of outstanding liability of lien has been filed pursuant to section 6321...

(10) Disclosure of amount of outstanding liability of lien has been filed pursuant to section 6321...

(11) Disclosure of amount of outstanding liability of lien has been filed pursuant to section 6321...

(12) Disclosure of amount of outstanding liability of lien has been filed pursuant to section 6321...

UNOFFICIAL COPY

92215952

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

Residence

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is retired 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)
Income	12/31/19				
Income	12/31/19				
Total \$					92215952

Place of Filing

This notice was prepared and signed at _____ on this,

the _____ day of _____, 19____

Signature _____ Title _____

(NOTE: This notice is subject to the provisions of the Internal Revenue Code and the Regulations thereunder. For more information, see the instructions to Form 688 (Y) (Rev. 1-91)

2008
Gandhi
Perk (or Registrar)

19____ at _____ m.
day of _____

Office of Tax Lien

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any amount is due to any taxing district or refuses to pay the amount after demand, the amount (including any interest added thereto with respect to taxes) or assessable penalty together with any costs that may accrue in addition thereto after the expiration of the United States district court's jurisdiction over the property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is applicable by law, the lien imposed by section 6321 shall continue until the amount is paid in full and all costs are paid, the liability for the amount is exhausted for a purpose of imposing the taxpayer arising out of such lien, or a satisfaction of the lien is enforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The 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 until notice in writing which meets the requirements of subsection (b) has been filed by the Secretary.

(b) Place For Filing Notice; Form.—

- (1) Place For Filing.—The notice referred to in subsection (a) shall be filed: (A) Under State Law.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State in which the property subject to the lien is situated; and (B) Personal Property.—In the case of personal property, in either the county or other governmental subdivision, as designated by the laws of such State, in which the property subject to the lien is situated, except that State law whereby conforming to Federal law establishing a filing for a system does not constitute a place of filing for filing as designated by the laws of such State; or (C) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated an office which meets the requirements of subparagraph (A); or (D) With Registrar Of District Of Columbia.—In the office of the Registrar of District of Columbia, if the property subject to the lien is located in the District of Columbia.

(2) Real Property Subject To Lien.—For purposes of paragraphs (1)(A) and (1)(B), property shall be deemed to be situated: (A) Real Property.—In the case of real property, at its physical location; or (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

(3) For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal business office of the business is located, and the residence of a taxpayer whose residence is within the United States shall be deemed to be in the District of Columbia.

(4) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be enforceable if it satisfies any other provision of law regarding the form or content of a notice of lien.

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 in retail
- 4 Personal property purchased in 2008 sale
- 5 Personal property subjected to possession 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 liens
- 9 Certain insurance contracts
- 10 Festival loans

(c) Filing Of Notice.—For purposes of this section:

(1) General Rule.—Unless notice of lien is referred to in the manner provided in paragraphs (2) during the required filing period, the notice shall be treated as filed on the date of which the required compliance with subsection (b) after the expiration of such filing period.

(2) Place For Filing.—A notice of lien referred to in the manner referred to in paragraph (1) shall be effective only:

- (A) If such notice of lien is referred to in the office in which the first notice of lien was filed; and (B) In the case of real property, and the type of filing is required and referred to in the filing system required by subsection (b), and (C) If any such notice of lien is referred to in the date of a filing of notice of lien under a filing system of the

Secretary received written information prescribed in regulations issued concerning a change in the taxpayer notice of such lien, and filed in subsection (b) in the State in which located.

(d) Required Refiling Period.—

- (1) If the one-year period ending with the date of such lien is the filing period for such lien, the period shall be 1 year after the date of the filing.
- (2) If the one-year period ending with the date of such lien is the filing period for such lien, the period shall be 1 year after the date of the filing.

Sec. 6325. Release Of Discharge Of

Release Of Lien.—

Notwithstanding any provision that may be made in any contract or agreement, no release of any lien imposed by section 6321 shall be made after the date of the filing of such notice of lien, unless the Secretary has prescribed in regulations issued concerning a change in the taxpayer notice of such lien, and filed in subsection (b) in the State in which located.

Sec. 6103. Confidential Disclosure of Returns and Return Information For Administration Purposes.—

(1) Disclosure of amount of outstanding liability for any person who has a right to the information or intends to obtain a right to such

Notice of Federal Tax Lien Under Internal Revenue Laws

UNOFFICIAL COPY

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.

92215953

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).

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 a Total row at the bottom right.

Place of Filing: Republic of Cook County, Illinois. Total \$ 25,701.44

This notice was prepared and signed at ... on this, the ... day of ... 19...

Signature: [Handwritten Signature] Title: [Blank]

VS.

Notice of Tax Lien

Filed this _____ day of _____, 19____ at _____ m.

Clerk (or Registrar).

\$8.00 FILING

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount and any interest additional thereto, together with any penalties, together with any costs that may accrue in addition thereto, shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The 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 until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) Place For Filing Notice; Form.—

- (1) Place For Filing.—The notice referred to in subsection (a) shall be filed: (A) Under State Laws (i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and (ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; except that State law merely conforming to reorganizing Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or (B) With Clerk Of District Court: in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or (C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(A) Real Property.—In the case of real property, at its physical location, or (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(2) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

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 in casual 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 liens
9 Certain insurance contracts
10 Passbook loans

(g) Refiling Of Notice.—For purposes of this section:

(1) General Rule.—Unless notice of lien is refilled in the manner prescribed by paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refilled during the required refiling period shall be effective only:

- (A) If (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and (ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f)(4); and (B) In any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information on the matter prescribed in regulations issued by the Secretary indicating a change in the taxpayer's residence and the notice of lien is a refiling in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period.—

- (A) The one-year period ending 30 days after the expiration of 12 years after the date of the assessment of the tax; and (B) The one-year period ending with the expiration of 12 years after the date of the preceding required refiling of such notice of lien.

Sec. 6325. Release Of Lien Discharge Of Property.

(a) Release Of Lien.—Subject to such conditions as the Secretary may prescribe, the Secretary may, in his discretion, release of any lien imposed with respect to any internal revenue tax not later than 30 days after the date when:

- (1) Liability for the tax is unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied; or (2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned on the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time) and that is in accordance with such requirements relating to terms, conditions, and form of the bond and surety thereon, as may be specified by regulations.

Sec. 6103. Confidentiality And Return Information.

(b) Disclosure Of Certain Return Information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien or notice of lien has been filed pursuant to section 6321, amount of the outstanding obligation secured by such lien, or evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Office

UNOFFICIAL COPY

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.

927 5954

Name of Taxpayer _____

Residence _____

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of non-payment is referred to the State government, 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)
			02/17/84	03/01/84	927 5954

Place of Filing	Registered _____ County/City _____ State _____	Total \$	927 5954
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This notice was prepared and signed at _____, on this, the _____ day of _____, 19____.

Signature A. Payne Title _____

(NOTE: Certificate of officer authorized by law to take a lien. Acknowledgments are not essential to the validity of Notice of Federal Tax Lien. Rev. Rul. 71-466, 1971-2 C.B. 409) Form 668 (Y) (Rev. 1-91)

Notice of Tax Lien

Filed this

19

at

m.

day of

Clerk (or Registrar).

Form 601 (Rev. 1971)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

Unless another date is specified by law, the tax imposed by section 6321 shall continue until the amount so assessed has been paid...

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The 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 until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) Place For Filing Notice; Form.—

- (1) Place For Filing.—The notice referred to in subsection (a) shall be filed: (A) Under State Laws (i) Real Property... (ii) Personal Property... (B) With Clerk Of District Court... (C) With Recorder Of Deeds Of The District Of Columbia...

Notice of tax lien is filed with the Secretary of the Treasury... The notice shall be filed with the Secretary of the Treasury...

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 in lease or installment sale
5 Personal property subject to purchase plan
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 liens
9 Certain insurance contracts
10 Massachusetts liens

(g) Refiling Of Notice.—For purposes of this section:

(1) General Rule.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (f), after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refilled during the required refiling period shall be effective only:

- (A) If such notice of lien is refilled in the office in which the prior notice of lien was filed, and
(B) In the case of real property, and the fact of refiling is entered and recorded in accordance with the extent required by subsection (f) (4), and
(C) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Notice of tax lien is filed with the Secretary of the Treasury... The notice shall be filed with the Secretary of the Treasury...

Required Refiling Period

For purposes of this section, the required refiling period is the period beginning on the date on which the notice of lien is filed and ending on the date on which the notice of lien is refilled...

Sec. 6325. Release Of Lien

Release Of Lien.—Whenever the amount of any tax imposed by section 6321 is paid in full, the Secretary shall release the lien...

Sec. 6103. Confidentiality and Disclosure of Returns and Information

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

- (2) Disclosure of amount of outstanding notice of lien has been filed pursuant to section 6321, and the amount of the outstanding obligation secured thereon, may be disclosed to any person who furnishes written evidence that he has a right in the property to which such lien or liens relate to obtain a right in such property.

Notice of Federal Tax Lien Under Internal Revenue Laws

UNOFFICIAL COPY

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.

927 5955

Name of Taxpayer _____
Residence _____

IMPORTANT RELEASE INFORMATION With respect to each assessment listed below, unless notice of lien is relieved by the taxpayer or a court order, this notice shall, on the day this notice is posted, 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)
					927 5955

Place of Filing _____ Total \$ _____

This notice was prepared and signed at _____ on this, the _____ day of _____, 19____.

Signature _____ Title _____

(NOTE: Certain state and local laws may apply to the recording of this notice of federal tax lien. Rev. Rul. 71-466, 1971-2 CB 409.) Form 668 (Y) (Rev. 1-91)

Part I - Kept By Recording Office

Notice of Tax Lien

Filed this _____ day of _____

19 ____ at ____ m.

Clerk (for Registrar).

Form 601 (Rev. 1-11-11)

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... together with any penalties that may be assessed, and all costs of collection... shall be a lien in favor of the United States...

Sec. 6322. Period Of Lien.

Unless another period is specified by law, the lien imposed by section 6321 shall continue in force until the payment of the assessed tax, plus penalties and interest, is satisfied in full or until the date of release of the lien by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The 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 until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(b) Place For Filing Notice; Form.—

- (1) Place For Filing.—The notice referred to in subsection (a) shall be filed— (A) Under State laws... (B) Personal Property... (C) With Clerk Of District Court... (D) With Recorder Of Deeds...

1. This section applies to the lien for taxes imposed by paragraphs (1) and (2) of section 6321, but not to the lien for taxes imposed by section 6321 in the case of real property or the lien for taxes imposed by section 6321 in the case of personal property... 2. For purposes of paragraph (1), the residence of a taxpayer shall be the principal place of abode of the taxpayer... 3. For purposes of paragraph (2), the residence of a taxpayer shall be the principal place of abode of the taxpayer...

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 Tax liens
2 Motor vehicles
3 Personal property purchased at retail
4 Personal property purchased in bulk
5 Personal property subject to possession by lien
6 Real property tax and special assessment liens
7 Residential property subject to a mechanic's or contractor's repair and improvements
8 Utility liens
9 Certain lease contracts
10 Marriage and

(c) Refiling Of Notice.—For purposes of this section:

- (1) General Rule.—If a notice of lien is filed in the manner prescribed in paragraph (b) during the required refiling period, such notice shall be treated as filed on the date of such filing and shall comply with subsection (f) after the expiration of such refiling period.
(2) Place For Filing.—A notice of lien refilled during the required refiling period shall be effective only— (A) If... (B) In any case in which 30 days or more prior to the date of a refiling of notice of lien under subsection (b) the

Secretary to enter written information on the prescribed regulations issued by the Secretary concerning a change in the taxpayer's address... in the State in which such real property is located.

Required Refiling Period.— In the case of any notice of lien, the term "required refiling period" means— (1) the one-year period ending 30 days after the expiration of the period after the date of the assessment... (2) the one-year period ending with the expiration of the period after the date of the required refiling of such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property

Release Of Lien.—Subject to such conditions as the Secretary may prescribe, the Secretary shall cause the release of any lien imposed with respect to the assessed tax not later than 30 days after the date of—

- (1) a final determination of the liability for the amount assessed or with respect to such liability if there has been fully satisfied the liability; and
(2) final acceptance of the amount assessed, together with all interest thereon, within the time prescribed by law (in any extension of such time) and that is in accordance with the requirements relating to terms, conditions, and the forms and duties thereon, as may be specified by regulations.

Sec. 6103. Confidentiality Of Returns and Return Information

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

(1) The disclosure of amount of outstanding tax liability that has been filed pursuant to section 6321... may be disclosed to any person who furnishes reliable written evidence that he has a right in the property and such person intends to obtain a right in such property.

Notice of Federal Tax Lien Under Internal Revenue Laws

UNOFFICIAL COPY

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.

92215956

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)
					92215956

Place of Filing _____ Total \$ _____

This notice was prepared and signed at _____, on this, _____ day of _____, 19____.

Signature *[Handwritten Signature]*

Title _____

UNOFFICIAL COPY

Notice of Tax Lien

United States

VS.

Filed this _____ day of _____, 19__ at _____ m.

Clerk (or Registrar).

Form 602 (Rev. 11-11-71)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If 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 United States...

Sec. 6322. Period Of Lien.

Unless another date is specifically provided, the lien imposed by section 6321 shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, and Judgment Lien Creditors.—The 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 until notice thereof which meets the requirements of subsection (b) has been filed by the Secretary.

(b) Place For Filing Notice; Form.—

- (1) Place For Filing.—The notice referred to in subsection (a) shall be filed: (A) Under State Laws (i) Real Property... (ii) Personal Property... (B) With Clerk Of District Court... (C) With Recorder Of Deeds Of The District Of Columbia...

(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (2), property shall be deemed to be situated: (A) Real Property... (B) Personal Property... (C) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary...

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 in casual 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 liens
9. Certain insurance contracts
10. Past-due loans

(c) Refiling Of Notice.—For purposes of this section:

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice shall be treated as filed on the date on which it is filed in accordance with a subsection (b) after the expiration of such refiling period.

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

- (A) If such notice of lien is refiled in the office in which the first notice of lien was filed; and
(B) In the case of real property, in the office of record in which such property is located and recorded in accordance with the requirements of subsection (b) (4); and
(C) In any case in which 30 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information (in the prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence or place of business which is recorded in accordance with the laws of the State in which such residence or place of business is located.

Required Refiling Period

(A) The one-year period ending 30 days expiration of 30 years after the date of the assessment of the tax.
(B) The one-year period ending with the expiration of the period of the preceding required period for such notice of lien.

Sec. 6325. Release Of Lien Discharge Of Property

(a) Release Of Lien.—Subject to a condition that the Secretary may prescribe the Secretary shall discharge any lien imposed by section 6321 if the taxpayer has paid the tax and interest thereon not later than 30 days after the date:
(1) Such tax is certified or unenforceable; or
(2) Such tax is paid in full and the liability for the amount has been satisfied in respect to the property which has been fully satisfied.
(b) Bond Required.—There is furnished a bond and accepted by the Secretary that is condition the payment of the amount assessed, together with interest thereon, within the time prescribed by law in respect thereof, with the time prescribed by law any extension of such time) and that is in accordance with such requirements relating to terms, conditions, and the bond and sureties thereon, as may be specified in regulations.

Sec. 6103. Confidentiality of Returns and Return Information

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

(1) Disclosure of amount of outstanding notice of lien has been filed pursuant to section 6321 and of any outstanding obligation secured by such notice of lien may be disclosed to any person who furnishes to the Secretary information that he has a right in the property subject to the notice of lien or a right in such property.

Office

UNOFFICIAL COPY

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.

Name of Taxpayer

92215957

Residence

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is related 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).

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 number 92215957.

Place of Filing: Record of Federal Tax Liens, Cook County, Illinois. Total \$

This notice was prepared and signed at _____, on this, the _____ day of _____, 19_____.

Signature: [Handwritten Signature] Title

Notice of Tax Lien

Filed this

19

at m.

day of

Clerk (or Registrar)

Form 404 (7-26-60)

OFFICE OF THE CLERK OF DISTRICT COURT

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person fails to pay the tax, neglects or refuses to pay the same after demand, the amount (including any interest additional amount and tax on tax, or assessment penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States...

Sec. 6322. Period of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The 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 until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(f) Place For Filing Notice; Form.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed: (A) Under State Laws (i) Real Property in the case of real property in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State...

(2) State Of Property Subject To Lien.—For purposes of paragraphs (1) and (2), property shall be deemed to be situated (A) in the State in the case of real property, at its physical location; or (B) in the State in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice is filed...

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 in casual 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 Family liens
9 Certain insurance contracts
10 Federal loans

(g) Refiling Of Notice.—For purposes of this section:

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refile period, such notice of lien shall be treated as filed on the date on which it is filed, in accordance with subsection (f) after the expiration of such refile period.

(2) Place For Filing.—A notice of lien refiled during the required refile period shall be effective only:

- (A) If (i) such notice of lien is refiled in the office in which the prior notice of lien was filed, and (ii) in the case of real property, the fact of refile is entered and recorded in an office in the extent required by subsection (f)(4); and (B) in any case in which 90 days or more prior to the date of a refile of notice of lien under subparagraph (A) the

Secretary receives written information prescribed in regulations issued by the Secretary concerning a change in the taxpayer's residence of his principal place of abode in the State in which such notice is filed.

(h) Required Refiling Period

(1) In the one-year period ending 30 days after the expiration of 1 year after the date of the assessment of such notice of lien.

Sec. 6325. Release Of Lien Discharge Of Property

(a) Release Of Lien.—Subject to the conditions prescribed by the Secretary, the Secretary may discharge the lien imposed by section 6321 in any case in which (1) liability satisfied or unenforceable by reason of lapse of time, or (2) the liability for the amount assessed with an interest in respect thereof, has been fully paid...

Sec. 6103. Confidentiality and Disclosure of Returns and Information

(b) Disclosure of Certain and Return Information For Administration Purposes.—

(2) Disclosure of amount of outstanding notice of lien has been filed pursuant to section 6321, and the amount of the outstanding obligation secured by such lien or intends to obtain a right in such property.

Office