

# UNOFFICIAL COPY

Department of the Treasury Internal Revenue Service 4 4 1

Form 668 (Y)

## Notice of Federal Tax Lien Under Internal Revenue Laws

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

92241441

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

Residence \_\_\_\_\_

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of release is given by the IRS, the notice shall be deemed to have been given as a term of release as defined in IRB 6823a.

| Kind of Tax<br>(a) | Tax Period Ended<br>(b) | Identifying Number<br>(c) | Date of Assessment<br>(d) | Last Day for Refiling<br>(e) | Unpaid Balance of Assessment<br>(f) |
|--------------------|-------------------------|---------------------------|---------------------------|------------------------------|-------------------------------------|
|                    |                         |                           |                           |                              |                                     |

92241441

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

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

Signature \_\_\_\_\_ Title \_\_\_\_\_

No.

United States

VS.

Notice of Tax Lien

Filed this

19

at

day of

m.

Clerk (or Registrar)

Form 601 (Rev. 1911)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Sec. 6322. Period Of Lien

Sec. 6323. Validity and Priority Against Certain Persons

Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.

Place For Filing Notice: Form.

1. State of filing of the notice returned to the subject...

2. State of filing of the notice returned to the subject...

3. Return of property in the State of filing of the notice...

4. Return of property in the State of filing of the notice...

5. Return of property in the State of filing of the notice...

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

- 1. Securities
2. Mortgages
3. Federal, State, and local bonds
4. Federal, State, and local bonds
5. Federal, State, and local bonds
6. Federal, State, and local bonds
7. Federal, State, and local bonds
8. Federal, State, and local bonds
9. Federal, State, and local bonds
10. Federal, State, and local bonds

Refiling Of Notice.

General Rule. In case of a lien which is not in the manner prescribed in paragraph (c)...

Place For Filing.

1. In case of a lien which is not in the manner prescribed in paragraph (c)...

Secretary shall send such information in the manner prescribed in regulations issued by the Secretary...

Required Refiling Period.

In the case of a lien which is not in the manner prescribed in paragraph (c)...

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

Release Of Lien.

As soon as the Secretary is satisfied that the Secretary shall issue certificates of release...

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

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

2. Disclosure of amount of outstanding lien of a person who has been delinquent to section 6321...