

# UNOFFICIAL COPY

Form 668 (Y)

Department of the Treasury - Internal Revenue Service

## 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: \_\_\_\_\_

Residence: \_\_\_\_\_

92244810

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment shown below, unless noted otherwise, the taxpayer has the right to dispute the liability shown on this notice and to request a hearing. For details on the procedure for disputing the liability, see section 6325(a).

| Kind of Tax | Tax Period Ended | Identifying Number | Date of Assessment | Last Day for Refiling | Unpaid Balance of Assessment |
|-------------|------------------|--------------------|--------------------|-----------------------|------------------------------|
|             |                  |                    |                    |                       |                              |

92244810

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

This notice was prepared and signed by \_\_\_\_\_, on this, \_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

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

No.

United States

VS.

Notice of Tax Lien

Filed this

19

at

m.

day of

Clerk (or Registrar)

\$8.00 FILING

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Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Section 6321: In case of any delinquent return...

Sec. 6322. Period Of Lien

Section 6322: The lien in respect to any tax...

Sec. 6323. Validity and Priority Against Certain Persons.

Section 6323: Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.

Place For Filing Notice; Form.

Section 6323: Place for filing notice; Form. The notice referred to in subsection (a) shall be filed...

Section 6321: In case of any delinquent return...

Section 6322: The lien in respect to any tax...

Section 6323: Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.

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. Mortgages
3. Personal property purchased in good faith
4. Personal property purchased in good faith
5. Personal property subjected to process
6. Real property and special assessments
7. Real property subjected to mortgage
8. Certain interests and improvements
9. Annuities
10. Certain insurance contracts
11. Past-due taxes

Refiling Of Notice.

Section 6321: Refiling of notice. If a taxpayer is notified...

Place For Filing.

Section 6323: Place for filing. A notice of lien referred to in subsection (a) shall be filed...

Section 6321: In case of any delinquent return...

Required Refiling Period.

Section 6321: Required refiling period. If a taxpayer is notified...

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

Section 6325: Release of lien. Subject to such regulations...

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

Section 6103: Confidentiality and disclosure of returns and return information for tax administration purposes.

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