

UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

Form 668 (Y)

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.

92244267

Name of Taxpayer _____

Residence _____

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of levy is first filed with the IRS, this notice is final on the date of filing. The date of release is defined in IRC 6323(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)

92244267

Place of Filing _____ Total \$ _____

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

Signature *S. [unclear]* Title _____

No.

United States

VS.

Notice of Tax Lien

Filed this

19

at

day of

m.

Clerk (or Registrar).

Property of Cook County Clerk's Office

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Text of Section 6321 regarding lien for taxes.

Sec. 6322. Period Of Lien.

Text of Section 6322 regarding period of lien.

Sec. 6323. Validity and Priority Against Certain Persons.

Text of Section 6323 regarding validity and priority against certain persons.

Place For Filing Notice: Form.

Text regarding place for filing notice.

Text regarding place for filing notice.

Text regarding place for filing notice.

Text regarding place for filing notice.

Text regarding place for filing notice.

Text regarding place for filing notice.

Text regarding place for filing notice.

Text of Section 6321 regarding lien for taxes.

Text of Section 6322 regarding period of lien.

Text of Section 6323 regarding validity and priority against certain persons.

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

- List of interests protected by section 6323(b): 1. Mortgages; 2. Multiple sales; 3. Federal property purchase contracts; 4. Federal property purchased in good faith; 5. Federal property purchased in possession; 6. Real property tax and special assessment liens; 7. Real estate property subject to a mechanics lien; 8. Enforcement liens and improvements; 9. Agricultural liens; 10. Certain insurance contracts; 11. Passbook loans.

Refiling Of Notice.

Text regarding refiling of notice.

Place For Filing.

Text regarding place for filing.

Text regarding place for filing.

Text regarding place for filing.

Text regarding required refiling period.

Required Refiling Period.

Text regarding required refiling period.

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

Text regarding release of lien or discharge of property.

Text regarding release of lien or discharge of property.

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

Text regarding confidentiality and disclosure of returns and return information.

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

Text regarding disclosure of certain returns and return information for tax administration purposes.

Text regarding disclosure of certain returns and return information for tax administration purposes.

Text regarding disclosure of certain returns and return information for tax administration purposes.