



No.

United States

vs.

Notice of Tax Lien

Filed this

19

at

day of

m.

Clerk (or Registrar).

\$8.00 FILING

Property of Clerk's Office

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Any delinquent tax liability... 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 arise at the time the assessment is made and shall continue until the liability for the amount so assessed is fully paid...

Sec. 6323. Validity and Priority Against Certain Persons.

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 who acquires his lien or interest in the property after the date on which the requirements of subsection (a) have been met by the Secretary.

Place For Filing Notice; Form.—

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

2. Place Of Property Subject To Lien.—For purposes of paragraph (1) and this section, shall be deemed to be situated: (A) Real Property... (B) Personal Property...

3. 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 (a) after the expiration of such refiling period.

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 a sale; 4. Personal property purchased in a court sale; 5. Personal property subjected to possession lien; 6. Real property tax and special assessment liens; 7. Residential property subjected to a mechanic's lien for certain repairs and improvements; 8. Airplane's liens; 9. Certain insurance contracts; 10. Passbook loans.

4. 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 (a) 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 lien was first filed; and (B) In the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (a)(2) and (3).

Secretary received written information in the manner prescribed in regulations issued by the Secretary concerning a change in the taxpayer's residence. If notice of such lien is also filed in accordance with subsection (a) in the State in which such residence is located.

Required Refiling Period.—If the expiration of any notice of lien, the term "required refiling period" means:

- (1) The one-year period ending 30 days after the expiration of 30 years after the date of the assessment of the tax; and (2) The one-year period ending with the expiration of 10 years after the date of the required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property

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 delinquent tax not later than 30 days after the date on which:

- (1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or (2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon 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 regulations relating to terms, conditions, and form of the bond as the Secretary thereon, as may be specified by such regulations.

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

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

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