

UNOFFICIAL COPY

Department of the Treasury Internal Revenue Service

Form 668 (Y)

(Rev. 1-91)

Notice of Federal Tax Lien Under Internal Revenue Laws

District:	Serial Number:	For Optional Use by Recording Office:
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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: [REDACTED]

92292752

Residence: [REDACTED]

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)
[REDACTED]	[REDACTED]	[REDACTED]	1992 APR 30	APR 13	92292752

Place of Filing:	Total \$
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This notice was prepared and signed at _____ on this, _____ day of _____, 19____.

Signature: *S. Payne* Title: _____

Notice of Tax Lien

Filed this _____ day of _____

19__ at _____ M.

Clerk (or Registrar):

Form No. 11 (Rev. 1-61)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

IN CASE OF FAILURE TO PAY ANY TAXES OR TAXES AS HEREINAFTER PROVIDED AND OF FAILURE TO PAY ANY TAXES AS HEREINAFTER PROVIDED...

Sec. 6322. Period Of Lien.

UNLESS OTHERWISE SPECIFIED IN THIS NOTICE, THE TAX LIEN SHALL CONTINUE IN FULL FORCE AND EFFECT UNTIL THE TAX IS 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 of real property...

Place For Filing Notice: Form

1. Place For Filing.—The notice referred to in such section shall be filed—

(A) Under State laws.—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, the office in which the property is located...

(B) Personal Property.—In the case of personal property, when the office of the State or other governmental subdivision, as designated by the laws of such State, is in the county, or other governmental subdivision, in which the property is located...

(C) With Lien Of District Court.—In the case of the laws of the United States, when the office of the District Court in which the property is located, when the laws of the State, as designated by the laws of such State, require the filing of such notice in such office...

(D) With Registrar Of Deeds.—In the District of Columbia, in the office of the Registrar of Deeds in the District of Columbia, if the property is located in the District of Columbia.

2. Class Of Property Subject To Lien.—For purposes of paragraph (1) and (2), 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.

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.

(3) Effect.—The filing of this notice of lien referred to in subsection (1) shall, as prescribed by the Secretary, have the same effect as the recording of a mortgage or other lien, and shall be subject to the same provisions 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 course of sale
5. Personal property collected in possession lien
6. Real property tax and special assessment liens
7. Resident's property subject to a mechanic's lien for certain repairs and improvements
8. Annuities
9. Certain insurance contracts
10. Passbook loans

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 of lien shall be treated as filed on the date on which it is filed, and shall be subject to the same 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 filed in the office in which the first notice of lien was filed; and
(B) in the case of real property, and the fact of refiling is entered and recorded, as an index to the extent required by subsection (1)(A) and (B) in any case in which 90 days or more elapse from the date of a refiling of notice of lien under subsection (1); the

Secretary received written consent in registration concerning a change in the name of such Federal and subsection (1) in the State located

Required Refiling

(A) the one-year period is expiration of 10 years after the date of such notice of lien, and
(B) the one-year period is 10 years after the date of the expiration of such notice of lien.

Sec. 6325. Release Of Lien

Release Of Lien.—The Secretary may, upon the request of any person, issue a certificate of release of lien, if such person has paid to any internal revenue tax not later than the date—

- (1) Liability, Defeated or Certain.—that the liability for the tax or with all interest in respect thereof has become legally unenforceable; or
(2) Bond Accepted.—the lien is and accepted by him a bond in respect thereof, within the time prescribed by such laws, and if such requirements relating to terms of the bond and surplus thereon as is required.

Sec. 5103. Confidentiality Of Return

Disclosure Of Return Information For Administration Purposes.—

(1) Disclosure Of Amount.—If the amount of any tax has been filed pursuant to the provisions of this section, the amount of the outstanding obligation may be disclosed to any person in written evidence that he has a right in such tax or intends to obtain a right

Tax Office