

# UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

Form 668 (Y)

(Rev. January 1, 1971)

## 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

92386373

Residence

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is filed 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<br>(a) | Tax Period<br>Ended<br>(b) | Identifying Number<br>(c) | Date of<br>Assessment<br>(d) | Last Day for<br>Refiling<br>(e) | Unpaid Balance<br>of Assessment<br>(f) |
|--------------------|----------------------------|---------------------------|------------------------------|---------------------------------|--|
|                    |                            |                           | 1992 JUN 3                   | 1992 JUN 3 M 8:40               | 92386373                               |

Place of Filing

FEDERAL  
GENERAL  
REGISTRY  
U.S. GOVERNMENT

Total \$

This notice was prepared and signed at \_\_\_\_\_, on this,

the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.

Signature

Title

(NOTE: Certificate of officer authorized by law that the above is a copy of the original instrument to the validity of Notice of Federal Tax Lien.  
Rev. Rul. 71-466, 1971-2 C.B. 406)

Form 668 (Y) (Rev. 1-91)

# UNOFFICIAL COPY

No. —  
United States  
vs.

## Notice of Tax Lien

Clerk (or Registrar).

Form 6321 (Rev. 1-15-64)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

If any person liable for any tax neglects or refuses to pay the same after notice to him in writing to file any additional affidavit, or waives the right to payment privately together with any debts that may accrue in addition thereto, shall be in default of the United States in its property and rights to property, whatever such person may own, in such person.

#### Sec. 6322. Period Of Lien.

During another date or specifically fixed by law, the lien imposed by section 6321 shall attach at the time the tax amount is made and shall continue until the liability for the amount so assessed and judgment against the taxpayer arising out of such liability has been or becomes enforceable by reason of lapse of time.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Liens, 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 lien, or judgment lien creditor unless such creditor meets the requirements of subsection (b) as hereinafter set forth.

#### (b) Place For Filing Notice; Form.—

(1) **Place For Filing.**—The notice referred to in subsection (a) shall be filed:

(A) **Under State Laws.**

(i) **Real Property.**—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 in which the property subject to the lien is situated, and

(ii) **Personal Property.**—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, except that State law merely conforming to existing Federal law establishes a national统一 system does not constitute a single office for filing as designated by the laws of such State.

(B) **With Clerk Of District Court.**—In the office of the Clerk of the United States district court for the judicial district to which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) **With Recorder Of Deeds Or The District Of Columbia.**—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

Filled this \_\_\_\_\_ day of  
\_\_\_\_\_, 19\_\_\_\_\_, at \_\_\_\_\_ m.

of \_\_\_\_\_ of \_\_\_\_\_, 19\_\_\_\_\_. For purposes of paragraphs (a) and (b) persons shall be deemed to be situated:

(A) **Real Property.**—In the case of real property, at its physical location;

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice is filed;

(C) **For purposes of paragraphs (a), (b), and (c), the residence of a corporation or partnership shall not be the place at which the principal office or place of business is located, and the residence of a taxpayer whose residence is without the United States, or is located in the District of Columbia;**

(D) **For purposes of the statement content of the notice referred to in subsection (a), it shall be filed by the Secretary. Such notice shall be filed in such manner as may be prescribed by law regarding the form or content of such notice.**

**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 casual sale
5. Personal property subject to possessory lien
6. Real property (see and special assessment liens)
7. Geological property subject to a mechanic's lien for certain repairs and improvements
8. Attorney's fees
9. Certain insurance contracts
10. Past due rentals

**Refiling Of Notice.**—For purposes of this section:

**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 or in accordance with subsection (b) after the expiration of such refiling period.

**Place For Filing.**—A notice of lien referred to in the required refiling period shall be effective only:

(A) if:

(i) each notice of lien is filed in the office in which the previous notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (b); and

(B) in any case in which 30 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

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

**Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means:

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; or

(B) the one-year period ending with the expiration of 10 years after the date of the preceding required refiling period for each 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 internal revenue tax not later than 30 days after the day 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 requirements relating to terms, conditions, and form of the bond and securities thereon, as may be specified by such regulations.

#### Sec. 6163. Confidentiality and Disclosure of Returns and Return Information.

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

(1) Disclosure of amount of outstanding taxes, if a notice of lien has been filed pursuant to section 6323(b), the amount of the outstanding obligation recorded 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.