

# UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

Form 668 (Y)

(Rev. January 1991)

## 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

92386373

Residence

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refuted 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)
			1992 JUN 3	AM 8:40	92386373

Place of Filing

Total \$

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

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

Signature *S. Papp*

Title

(NOTE: Certificate of officer authorized by law to file this lien is required to be presented to the county of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971-2 CB 409)

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

Part 1 - Kept By Recording Office

No. \_\_\_\_\_

United States

VS.

Notice of Tax Lien

Filed this \_\_\_\_\_

19 \_\_\_\_\_

at \_\_\_\_\_

day of \_\_\_\_\_

Clerk (or Registrar).

Form 601 (Rev. 1-1-71)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount... shall be a lien in favor of the Government...

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall continue until the debt is paid in full...

Sec. 6323. Validity and Priority Against Certain Persons.

(a) 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...

(b) Place For Filing Notice: Form.—

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

- (A) Under State Law. (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... (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... (iii) With Clerk Of District Court in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated... (iv) With Recorder Of Deeds Of 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.

(1) Real Property.—In the case of real property, in the case of real property, in the case of real property, in the case of real property...

(2) Personal Property.—In the case of personal property, whether tangible or intangible, in the case of personal property...

(3) Place For Filing.—The notice referred to in subsection (a) shall be filed— (A) Under State Law. (i) Real Property.—In the case of real property, in one office within the State...

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State...

(iii) With Clerk Of District Court in the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated...

- (iv) With Recorder Of Deeds Of 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.

(c) 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 in which it is filed or is in compliance with subsection (b) 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— (i) such notice of lien is refilled in the office in which the first 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)(4); and (B) in any case in which 90 days or more past to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received 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 established in accordance with subsection (b) in the State in which such residence is located.

(3) Required Refilling 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, and (B) the one-year period ending with the expiration of 10 years after the date of the preceding required refiling period for such notice of lien.

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

(a) 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 return of revenue tax not later than 30 days after the day on which—

- (1) Liability Satisfied or Unenforceable.—The Government lien 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 legal requirements relating to terms, conditions, and form of the bond and to the rules thereon, as may be specified by such regulations.

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

(1) 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(b), 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.