

FILED ON 09/16/1986
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enue Service

Internal Revenue Laws

For Optional Use by Recording Office

93572527

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Unpaid Balance of Assessment

10901.74

2027.67

13461.27

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Clerk (or Registrar).

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Notice of Tax Lien
TAXES DUE TO THE UNITED STATES

This is to certify that I have this day of **19** **19**,
at **11:00 A.M.** in the year **19**,
placed in writing notice of my claim for a tax lien upon the property described below, to the best of my knowledge and belief, as follows:

(1) Description of Property:
Real estate located in the County of **Montgomery**, State of **Maryland**, being the property described in the Deed of **John Doe** to **Jane Doe**, recorded in the office of the Recorder of Deeds of the District of Columbia, on **12/31/1968**, in book **1234**, page **5678**.

(2) Basis Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated:

(A) Real Property - In the case of real property, at the 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) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision 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
Motor vehicles
Personal property purchased at retail
Personal property purchased in casual sale
Personal property subjected to possessory lien
Retail property tax and special assessment liens
Residential property subject to a mechanic's lien for certain repairs and improvements
Attorney's liens
Certain insurance contracts
Passbook loans

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 (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable 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 until notice thereto which meets the requirements of subsection (1) has been filed by the Secretary.

(1) 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, 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 re-enacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With Clerk Of Circuit 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, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Records 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.

(2) Basis Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated:

(A) Real Property - In the case of real property, at the 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) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision 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
Motor vehicles
Personal property purchased at retail
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Residential property subject to a mechanic's lien for certain repairs and improvements
Attorney's liens
Certain insurance contracts
Passbook loans

(2) 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 (in accordance with subsection (1) after the 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-

(i) such notice of lien is refiled in the office in which the prior 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 (1) (4); and

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

(1) Refiling of notice of lien as to issue a certificate to any informant on which

creditor finds or with all information has become

creditor and

the payment in full of any amount due under such regulation.

(2) Refiling of notice of lien as to issue a certificate to any informant on which

creditor finds or with all information has become

creditor and

the payment in full of any amount due under such regulation.

(3) Refiling of notice of lien as to issue a certificate to any informant on which

creditor finds or with all information has become

creditor and

the payment in full of any amount due under such regulation.

(4) Refiling of notice of lien as to issue a certificate to any informant on which

creditor finds or with all information has become

creditor and

the payment in full of any amount due under such regulation.