Form 668

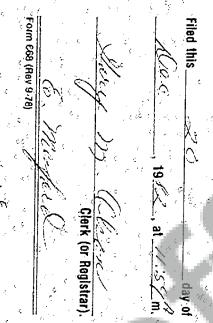
Department of the Treasury Internal Revenue Service

(Rev. September, 1978)

## Notice of Federal Tax Lien Under Internal Revenue Laws

For Optional Use by Recording Office Serial Number 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 Gregory E. and Patsy M. Sundby Residence P.O. Box 229 Stevenson, WA 98648 Unpaid Balance Kind of Tax Identifying Number Tax Period Ended Date of Assessment of Assessment (e) (b) 1,352.90 1040 12-31-80 08-17-81 Place of Filing **Total** This notice was prepared and signed at on this, \_day of <u>September 19</u> Signature Title 0199 Field Service Function. Group Manager (Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of most Federal Tax Lien G.C.M. 26419, 1950-1, C.B. 125.)

United States



(C) With Recorder Of Deeds Of The District of Columco bia. In the office of the Recorder of Deeds of the

Notice

(2) Situs Of Property Subject To Lien. For purposes paragraphs (1) and (4), property shall be deemed to be

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 United States shall be deemed to be in the District of Colum-

(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.

Districts of Columbia, if the property subject to the lien is situated in the District of Columbia.

(A) Real Property. - In the case of real property, at its

such liability) is setisfied or becomes unenforceable by reason of lapse of tim Sec. 6323. Validity and Priority Against Certain Persons

(a) Purchasers, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. The ilen imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (1) has been filed by the Secretary.

Excerpts From Internal Revenue Code

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 layor of the United States upon all property

and rights to property, whether real or personal, belonging to

Unless another date is specifically fixed by law, the lien im-

posed by section 6321 shall arise at the time the assessment

is made and shall continue until the liability for the amount so

assessed for a judgment against the tarpayer arising out of

Sec. 6321. Lien For Taxes

Sec. 6322. Period Of Lien.

such person,

(b) Protection For Certain Interests Even Though Netice Flied. — Even though notice of a lien imposed by section 6321 has been filed, such fien shall not be

Place For Filing Notice: Form.

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

(A) Under State Laws .-

Proce 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;

(B) 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. whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(g) Refiling Of Notice. - For purpose 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 (f)) after the expiration of such refiling period.

(2) Place For Filing .- A notice of tien retiled during the required refilling period shall be effective only—

(A) If such notice of lien is refiled in the office in was filed; and

(B) In any case in which 90 days or more prior to the cate 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 also filed in accordance with subsection (1) in the State in which such residence is located.

(3) Required Refiling Period. In the case of lien, the term "required refiling period"

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

.(B) the one-year period ending with the expiration of 6 years-after the close of the preceding required retiling periodotor 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 may issue a certificate of release of any lien imposed with respect to any internal revenue tax if-

(1) Liability Satisfied or Unenforceable.—The Secretary finds, that the cliability 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 sureties thereon, as may be specified by such regulations.

Sec. 6103: Confidentiality and disclosure of returns and return information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration

(2) Disclosure of amount of outstanding tien,-If a notice of lien has been filed pursuant to section 6323(t), the amount of the outstanding obligation secured by such clien 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