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## **Excerpts From Internal Revenue Code**

Sec. 6321. Lien For Taxes.

If any person liable to pay any tax neglects or refuses to say 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 te such person.

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lienimposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so seed (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, Helders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. — The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security imerest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.
- (b) Protection For Certain Interests Even Though Notice Filed. — Even though notice of a lien. imposed by section 6321 has been filed, such lien shall not be valid -

#### (1) 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 tangiole 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

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subparagraph (A); or

(C) 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

(2) Situs Of Property Subject To Lien. - For purposes of paragraphs (1) and (4), properly 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) 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.

- (g) 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 hen 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 lien refiled during the required refiling period shall be effective only -

(A) if -

(i) such natice of lien is refiled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior 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 also filed in accordance with subsection (f) in the State in which such residence is located

(3) Required Reliling Period. — in the case of any notice of lien, the term "required retilling period" means-(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 refiling period for such notice of lien.

#### 6325. Release Of Lien Or Sec. 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 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 sursties 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 Purpeses. —

(2) Disclosure of amount of outstanding lien - If a notice of lien has been filed oursuant to section 6323(f), 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

> REQUESTED BY 9 CP \_ IN OFFICIAL RECORDS OF DOUGLAS CO. HEVADA

DEC 16 P4:14

SUZANNE BEAUDREAU RECORDER PAID DEPUTY

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