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orm 000 Rev. Sept. 1983)	Department of the Treasury Internal Revenue Service Notice of Federal Tax Lien Under Internal Revenue Laws				
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Chicago				<u>:</u>	· · · · · · · · · · · · · · · · · · ·
that taxes (includin taxpayer. Demand Therefore, there is belonging to this to and costs that may	g interest and pena for payment of the a lien in favor of the axpayer for the amo	nd 6323 of the Intern. I Reve Ities) have been assessed a his liability has been ma. (ie United States on all prope punt of these taxes, and add	pair st the following e. 'ut it remains erty and rights to	ig-named unpaid. property	
ame of taxpayer					
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	ris Street Illinois 600	7 6	3	40	e de la companya de l
Kind of Tax	Tax Period	They are a surprised to	Date of	Last Day for	Ur paid Balance
(a)	Ended (b)	Identifying Number (c)	Assessment (d)	Refiling (e)	or / esessment
				Refiling	6/ sessment ()
(a)	(b)	(G)	(d) (made	Refiling (e)	September 1997
(a)	(b)	(G)	(d) (made	Refiling (e)	September 1997
(a)	(b)	(G)	(d) (made	Refiling (e)	67,085,22
(a)	(b)	(G)	(d) (made	Refiling (e)	67,085,22
(a)	(b)	(G)	(d) (made	Refiling (e)	September 1997
(a)	(b)	(G)	(d) (made	Refiling (e)	167,085,28
(a)	(b)	(G)	(d) (made	Refiling (e)	67,085,22
(a)	(b)	(G)	(d) (made	Refiling (e)	167,085,28
(a) IRC 6672	(b)	(G)	(d) (made	Refiling (e) 01–16–91	167,085,28
(a)	(b) 12-31-82 Recorder Cook Cou	6 323-09-8945N	(d) (made	Refiling (e)	167,085,28
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Part 1 - To be kept by recording office

Form 668 (Rev. 9-83

United States

511 Davis Street Skokie, Ilinois 60076

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 thereio) 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 lied imposed by section 6321 shall harise at the firine 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.

- Against Certain Persons.

 (a) Purchasers, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be vaild 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 (i) has been filed by the Secretary.
- (b) Protection For Certain Interests Even Though

- (b) Protection For Cartain Interests Even Though Notice Filed.—Even though notice of a lien inposed by section 6321 has been filed, such lien shall not be valid—(f) Place For Filing—The notice referred to in subsection (a) shall be filed—
 (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; or
- (B) With Clerk Of District Court In the office of the clerk of the United States district court for the judical district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

- (C) With Recorder OI Der s OI The District of Columbia.—In the office of the ecorder I Deeds of the District of Columbia, if the prop. ty subject to the lien is situated in the District of Columbia.

 (2) Situs OI Property Subject To Li n.—F r purposes of paragraphs (1) and (4), property shall be evided to be situated—
- (A) Real Property.—In the case of real property, at one size of seal property at one size of seal property.
- physical location; or [6]. Personal Property.—In the case of person property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For curposes of paragraph (2)(8), the residence of a comporation 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 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 purpose of this section-

- (g) Refiling 01 Netice.—For purpose of this section—
 (1) General Rule.—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refling period, such notice of lien shall be treated as filled on the date on which it is filled (in accordance with subsection (f)) after the expiration of such refling period.

 (2) Place. For Filing.—A notice of lien reflied during the required refling period shall be effective only—
 (A) if the case of real property, the fact of refling 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 refling 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 taxayare's residence, (it a notice of justice). Illen is also tilled in accordance with subsection (f) in the state of the

- (3) 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 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 then.

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

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 (1) Liabit 's -field or Unenforceable.—The Secretary finds that the hab in, for the amount assessed, together with all interest in respect in are in has been fully satisfied or has become legally unenform usely.

 (2) Bond Accepted in a bond that is conditioned upon the payment of the amount assermed, logether with all interest in respect thereof, within the imprescribed by law (including any extension of such the a) and that is in accordance with such requirements relating to term. It is such that is not conducted to the bond and sureties there it, as n y be specified by such regulations.

Sec. 6103. Confidentiality and fisclosure of returns and return information.

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

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