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Department of the Treasury - Internal Revenue Service

Form 602(Y)

(Rev. May 1980)

Notice of Federal Tax Lien Under Internal Revenue Laws

Subject Chicago, IL	Serial Number 368511452	Filing Office Chicago, IL
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As provided by sections 6321, 6322, and 6331 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 **Elmer Myers & Lillian Myers**

Residence **4172 West Washington
Chicago, IL 60624**

FILED
2002

Except from Internal Revenue Code

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is mailed 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 6321(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Paying (e)	Unpaid Balance of Assessment (f)
1040	12-31-83	[REDACTED]	7-13-85	9-20-91	1807.17
1040	12-31-84	[REDACTED]	7-20-85	9-07-91	2189.74

Place of Filing
**Recorder of Deeds
 Cook County
 Chicago, IL 60602**

Chicago, IL

This notice was prepared and signed on the 10th day of October, 1985

Signature

[Signature]
 for **J. Hopkins**
 36-01-2011

Title

82542028 Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien
 Rev. Rul. 71-466, 1971-2 C.B. 409)

FILED

\$6.95

CLERK OF RECORDS

Notice of Lien

Exemption From Federal Revenue Code

Sec. 6321. Lien For Taxes.

If any person fails to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessed's 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, real or personal, belonging to such person.

Sec. 6322 - Period Of Lien.

Unless another date is specified by law, the lien imposed by section 6321 shall cease at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against it is paid, or arrears out of such liability is satisfied or become unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders of Security Interests, Merchant's Lienors, and Judgment Lien Holders. - The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, merchant's lienor, or judgment lien creditor who acquires his interest in the property of the taxpayer (if the taxpayer is an individual) before the date of the assessment (if the taxpayer is a corporation) by the Secretary.

Place For Filing Notice; Form.

- (1) Place For Filing - The notice referred to in subsection (a) shall be filed - (A) in the State laws - (i) in the case of real property, in one office in the State for the county, or other governmental subdivision, in which the property is situated; and (ii) in the case of personal property, whether tangible or intangible, in one office within the State for the county, or other governmental subdivision, in which the property is situated; (B) in the District of Columbia - (i) in the case of the clerk of the District Court in the office in which the property is situated; and (ii) in the case of the clerk of the District Court in the office in which the property is situated; (C) in the case of the clerk of the District Court in the office in which the property is situated; and (D) in the case of the clerk of the District Court in the office in which the property is situated.

(2) Lien of Security Interest In Case of Real Property. - For purposes of paragraphs (1) and (4), property 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.

(3) Place For Filing. - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be void notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6324 for exceptions to a valid notice of lien imposed by section 6321 with respect to: 1. Securities 2. Motor vehicles 3. Personal property purchased at retail 4. Personal property purchased in casual sale 5. Personal property subjected to consensual lien 6. Real property tax and special assessment liens 7. Residential property subject to a mechanic's lien for certain repairs and improvements 8. Attorney's liens 9. Certain insurance contracts 10. Feedback liens

(4) Rolling Of Notice. - For purposes of this section - (1) General Rule. - Unless notice of lien is retiled in the manner prescribed in paragraph (2) during the required rolling period, such notice of lien shall be treated as filed on the date on which it is mailed according to subsection (1)(B) after the expiration of such rolling period. (2) Place For Filing. - A notice of lien retiled during the required rolling period shall be effective only - (A) if - (i) such notice of lien is retiled in the office in which the prior notice of lien was filed, and (ii) in the case of real property, the fact of retiling is entered and recorded in an index to the extent required by subsection (1)(4), and (B) in any case in which 30 days or more prior to the date of a retiling of notice of lien under subsection (1)(A), the

(5) Release Of Lien. - Subject to regulations of the Secretary in this regard, the Secretary may issue a certificate of release of the lien if the taxpayer has paid any interest on the tax not later than 120 days after the date which - (1) Liability Satisfied or Lien Waived. - The Secretary finds that the liability for the tax has been satisfied, together with interest in respect thereof, has been fully satisfied or become fully unenforceable, or (2) Lien Accepted. - There is a written agreement accepted by the Secretary that is conditional, and the payment of the amount so accepted, together with all interest in respect thereof, within the time prescribed by the agreement (if any) in such respect, and that all such conditions and requirements relating to such conditions, in the form of the agreement and such a release, as may be specified by such regulations.

Sec. 6325 - Release Of Lien Discharge Of Property. (1) Release Of Lien. - Subject to regulations of the Secretary in this regard, the Secretary may issue a certificate of release of the lien if the taxpayer has paid any interest on the tax not later than 120 days after the date which - (1) Liability Satisfied or Lien Waived. - The Secretary finds that the liability for the tax has been satisfied, together with interest in respect thereof, has been fully satisfied or become fully unenforceable, or (2) Lien Accepted. - There is a written agreement accepted by the Secretary that is conditional, and the payment of the amount so accepted, together with all interest in respect thereof, within the time prescribed by the agreement (if any) in such respect, and that all such conditions and requirements relating to such conditions, in the form of the agreement and such a release, as may be specified by such regulations.

Sec. 6325 - Release Of Lien Discharge Of Property.

(2) Confidentiality and Disclosure of Returns and Return Information. (a) Disclosure of Certain Return and Return Information For Tax Administration Purposes. (1) Disclosure of amount of outstanding tax. - If a notice of lien has been filed pursuant to section 6321, the amount of outstanding obligation secured by such lien may be disclosed only to the person or persons who have a right in the property subject to such lien to enforce or obtain a right in such property.

Sec. 6323 Confidentiality and Disclosure of Returns and Return Information.

(2) Disclosure of Certain Return and Return Information For Tax Administration Purposes. (1) Disclosure of amount of outstanding tax. - If a notice of lien has been filed pursuant to section 6321, the amount of outstanding obligation secured by such lien may be disclosed only to the person or persons who have a right in the property subject to such lien to enforce or obtain a right in such property.