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85-245 696

Form 668(Y)

Rev. May 1970

Overs

Notice of Federal Tax Lien Under Internal Revenue Laws

Address	Serial Number	File Control Number
Chicago, IL	368511416	825-2888

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 these 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
Thomas J Corcoran
Debra D Corcoran

Residence
7524 2 Bristol Lane
Hanover Park, IL 60103

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is filed by the date given in column (4), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6328(a).

Assessment Date	Year Ported Ended	Identifying Num. (a)	Date of Assessment (b)	Last Day for Filing (c)	Amount of Assessment (d)
10-10-80	12-31-84	[REDACTED]	6-10-85	7-10-85	1343.96
10-10-80	12-31-84	[REDACTED]	6-10-85	7-10-85	1343.96

Place of Filing: Illinois

Recorder of Deeds
COOK COUNTY
Chicago, IL 60602

This notice was prepared and signed at Chicago, IL on 10-10-85.

the 8th day of October, 1985.

Signature

for V. Thomas

This

825-2888 Revenue Officer

(NOTE: Certificate of service authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien.
Rev. Rul. 71-446, 1971-2 C.D. 409)

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SEARCHED, SERIALIZED, INDEXED - PLAINFIELD, INDIANA - MARCH 30, 1968

SUPERVISOR OF TAXES

SEARCHED SERIALIZED INDEXED

FILED
1968
FEB 12

Notice of Tax Lien

RECEIVED

ABOVE SUPERVISOR OF TAXES DUE 5500 ONE 1550 AND ONE 350 INVOLVED
AND LEVIED (ESTIMATING ONE TWENTY FIVE BUCKS) NO. 16261 PROPERTY OWNED
OR INVESTING NOT DIVIDED. THE TAXES DUE ARE NOT DIVIDED OR APPLIED
TAXES ON THE PROPERTY. THERE IS NO RELATIONSHIP BETWEEN THE TAXES AND THE
DIVIDED PROPERTY WHICH HAS BEEN SET ASIDE IN ACCORDANCE WITH LAW.
TAXES ARE PAID BY THE TAXPAYER.

RECEIVED
FEBRUARY 15, 1968
DEPARTMENT OF REVENUE

RECORDED

EXEMPTION FROM INVESTMENT PROPERTY 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 late, additional amount, accrued to tax, or successor's portion, together with any legal expenses incurred in addition thereto, shall be a taxable subject to tax. Since year of property (a) Ourselves, or his wife, and rights to property (b) real or personal, belonging in (c) joint tenancy or to such person.

Sec. 6322. Period Of Lien.

Unless otherwise provided by law, the lien imposed by section 6321 shall arise at the time the delinquent tax and such interest and the liability for the amount so assessed for a purpose against the taxpayer arising out of such liability is satisfied or becomes unenforceable by reason of loss of title.

Sec. 6323. Validity and Priority Against Certain Persons.

CO-Purchaser's, Holders Of Security Interests, Non-Bank's Liens, And Judgment Lien Discharge. — The lien imposed by section 6321 upon real estate may be applied by such person, holder of a security interest, non-bank's claim, or judgment lien against such real estate in accordance with subsection (b) of this section if he has been held by the Secretary.

Place For Filing Notices; Power.

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

(a) Under State Laws.

(b) Local Courts. — In the case of real property, in one office within the State or the county, or other governmental subdivision, as determined by the laws of such State, in which the property subject to the lien is situated, and (c) to the:

(d) Personal Property. — In the case of personal property, in one office within, or throughout, in one office within the State for the county, or other governmental subdivision, as determined by the laws of such State, in which the property subject to the lien is situated.

(e) Clerk Of District Court. — In the office of the clerk of such court, or a court of record, in which the property subject to the lien is situated, whenever the State has no office for the county, or other governmental subdivision.

(f) Clerk Register Of Deeds Or The Register Of Deeds Of The District Of Columbia. — In the office of the Register or Clerk of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(g) Superintendent Of Schools. — In the office of the Superintendent of Schools.

(h) Postmaster. — In the case of real property, at the physical location of the 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.

(i) Commissioner Of Internal Revenue. — In the place at which the tax, or a portion thereof, of the business is applied, and the residence of a taxpayer whose residence is outside the United States shall be deemed to be in the District of Columbia.

(j) Form. — The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary, except as provided under other provisions of law, regarding the form or content of a notice of lien.

Note: See section 6323(b); 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 consignment
5. Personal property subjected to residential 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 fees
9. Certain insurance contracts
10. Paidbook loans

(i) Filing Of Notices. — For purposes of this section:

(1) General Rule. — Until 3 copies of lien is filed in the manner prescribed in paragraph (2) during the required filing period, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (b) after the expiration of such filing period.

(2) Place For Filing. — A notice of lien filed during the required filing period shall be effective only if:

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

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

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

Sec. 6324. Assessment. Same Lien Imposed by Subsection (b) of this section on 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 in accordance with subsection (b) of this section.

Revised Statutes, 1968, Sections 1441, 1442, 1443, 1444, 1445, 1446, 1447, 1448, 1449, 1450, 1451, 1452, 1453, 1454, 1455, 1456, 1457, 1458, 1459, 1460, 1461, 1462, 1463, 1464, 1465, 1466, 1467, 1468, 1469, 1470, 1471, 1472, 1473, 1474, 1475, 1476, 1477, 1478, 1479, 1480, 1481, 1482, 1483, 1484, 1485, 1486, 1487, 1488, 1489, 1490, 1491, 1492, 1493, 1494, 1495, 1496, 1497, 1498, 1499, 1500, 1501, 1502, 1503, 1504, 1505, 1506, 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514, 1515, 1516, 1517, 1518, 1519, 1520, 1521, 1522, 1523, 1524, 1525, 1526, 1527, 1528, 1529, 1530, 1531, 1532, 1533, 1534, 1535, 1536, 1537, 1538, 1539, 1540, 1541, 1542, 1543, 1544, 1545, 1546, 1547, 1548, 1549, 1550, 1551, 1552, 1553, 1554, 1555, 1556, 1557, 1558, 1559, 1560, 1561, 1562, 1563, 1564, 1565, 1566, 1567, 1568, 1569, 1570, 1571, 1572, 1573, 1574, 1575, 1576, 1577, 1578, 1579, 1580, 1581, 1582, 1583, 1584, 1585, 1586, 1587, 1588, 1589, 1590, 1591, 1592, 1593, 1594, 1595, 1596, 1597, 1598, 1599, 1600, 1601, 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