

UNOFFICIAL COPY 12-18

Department of the Treasury - Internal Revenue Service

Form 668(C)(ACS)

(FEB. 1983)

Notice of Federal Tax Lien Under Internal Revenue Laws

District CHICAGO

Serial Number

For Optional Use by Recording Office

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 WILLIAM F & JOANNE M MATHIEU

Residence 18824 JUBILEE DR
HOMERWOOD, IL 60430

85 337 683

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (a), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (g).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12-31-78	345-20-3472	10-12-81	11-11-87	10,352.90

Place of Filing
 Recorder Of Deeds
 Cook County
 Chicago Illinois
 60430
 Total \$ 10,352.90

KANSAS CITY, MISSOURI

This notice was prepared and signed at _____, on this,

3RD DECEMBER 85
the day of , 19

Signature

REC. SEC. UNIT

85 337 683

COLLECTION BRANCH

Dorothy A. Smith

(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)

Part 1-To Be Kept By Recording Office

Notice of Federal Tax Lien Under Internal Revenue Laws

CHICAGO

United States

Notice of Tax Lien

Whereas by section 6321, Internal Revenue Code, and section 6322, Internal Revenue Code, it is provided that in case of neglect or refusal to pay any tax, 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, real or personal, belonging to the taxpayer for the amount of the tax, and costs that may accrue...

WILLIAM S. JOHNSON & COMPANY

Clerk (or Registrar)

Property

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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 favor of the United States upon all property and rights to property, real or personal, belonging to such person.

Sec. 6322. Period of Lien.

When assessed or specifically listed by law, the lien imposed by section 6321 shall arise at the time 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.

(a) Purchaser's, Holders 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 interest, 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 -

(f) 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 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 judicial district in which the property subject to lien is situated, whenever the State has not by law designated an office...

which meets the requirements of subparagraph (A); or (C) With the Clerk 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 Columbia. (2) Situs Of Property Subject To Lien. - For purposes of paragraphs (1) and (4), property shall be deemed to be situated - (A) In the District of Columbia, in the case of real property, if the property is situated in the District of Columbia; (B) In the State, Territory, or Possession in which the property is situated, in the case of real property, if the property is situated in such State, Territory, or Possession; (C) In the State, Territory, or Possession in which the property is situated, in the case of personal property, if the property is tangible and is situated in such State, Territory, or Possession at the time the notice of lien is filed; (D) In the State, Territory, or Possession in which the principal office of the business is located, and the residence of a taxpayer whose residence is without the United States, if he is deemed to be in the District of Columbia; (E) In the State, Territory, or Possession in which the principal office of the business is located, and the residence of a taxpayer whose residence is without the United States, if he is deemed to be in the District of Columbia; (F) In the State, Territory, or Possession in which the principal office of the business is located, and the residence of a taxpayer whose residence is without the United States, if he is deemed to be in the District of Columbia.

Required Filing Period. - In the case of

(A) The one-year period ending with the expiration of the period of 6 years after the date of the assessment of the tax, and (B) The one-year period ending with the expiration of the one-year period ending with the expiration of the period for 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 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 sureties thereon, as may be prescribed by such regulations.

Sec. 6320. Confidentiality and Disclosure Of Returns and Return Information.

(c) Disclosure Of Certain Returns and Return Information For Tax Administration Purposes. -

(1) Disclosure Of Amount Of Underlying Lien. - If a notice of lien has been filed pursuant to section 6321, the amount of the underlying 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.

Notice of Tax Lien Form 1041-1 (Rev. 1-25-60)

FILED FOR RECORD

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COOK COUNTY, ILLINOIS