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Department of the Treasury Internal Revenue Service

Form 668(C)(ACS)

(FEB 1982)

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 HARRY PATEL

Residence 1142 TIVERION CT
SCHAUMBURG IL 60193-3645

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled 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 6325 (a).

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	12-31-82	[REDACTED]	08-12-85	09-11-91	5,377.86
Place of Filing				Total	\$ 5,377.86
Recorder Of Deeds Cook County Chicago, Illinois				60193	

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This notice was prepared and signed at KANSAS CITY, MISSOURI, on this,

the 9TH day of SEPTEMBER 19 86

Signature Dorothy A Smith

Title _____
COLLECTION BRANCH

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. Rev. Rul. 71-488, 1971-2, C.B. 409)

Part 1 To Be Kept By Recording Office

\$6.00

No.

United States

Notice of Tax Lien

19 at M. day of

Clerk (or Registrar)

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...

Sec. 6322. Period of Lien.

Unless another date is specifically fixed 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...

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Liens, 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 lien, or judgment lien creditor...

(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...

(c) 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. (ii) Personal Property. (B) With Clerk Of District Court.

which meets the requirements of subparagraph (A) or (B). (F) With Recorder Of Deeds Of the District Of Columbia. (G) With Clerk Of District Court. (H) With Recorder Of Deeds Of the District Of Columbia. (I) With Clerk Of District Court. (J) With Recorder Of Deeds Of the District Of Columbia. (K) With Clerk Of District Court. (L) With Recorder Of Deeds Of the District Of Columbia. (M) With Clerk Of District Court. (N) With Recorder Of Deeds Of the District Of Columbia. (O) With Clerk Of District Court. (P) With Recorder Of Deeds Of the District Of Columbia. (Q) With Clerk Of District Court. (R) With Recorder Of Deeds Of the District Of Columbia. (S) With Clerk Of District Court. (T) With Recorder Of Deeds Of the District Of Columbia. (U) With Clerk Of District Court. (V) With Recorder Of Deeds Of the District Of Columbia. (W) With Clerk Of District Court. (X) With Recorder Of Deeds Of the District Of Columbia. (Y) With Clerk Of District Court. (Z) With Recorder Of Deeds Of the District Of Columbia.

(1) Required Waiting Period. - In the case of any notice of lien, the term "required waiting period" means:

- (A) the one year period ending 20 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 waiting 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 give a certificate of release of any lien imposed with respect to any internal revenue tax if:

- (1) Liability collected or thereby enabled. 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; (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...

Sec. 6102. Confidentiality and Disclosure of Returns and Return Information.

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

- (2) Disclosure of amount of outstanding lien. - If a notice of lien has been filed pursuant to section 6321(a), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written assurance that he has a right in the property subject to such lien or intends to obtain a right in such property.

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CLERK OF DISTRICT COURT