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Department of the Treasury - Internal Revenue Service

Form 688(Y)

(Rev. No. 1-86)

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Information Only - Revenue Officer
Chicago, IL	368600430	

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 S. Solomon
Charlotte Solomon

Residence 1727 W. Walker
Chicago, IL 60626

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is filed by the date given in column (b), this notice shall, on the day following such date, operate as a certificate of release as provided in I.R.C. 6321(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Filing (e)	Unpaid Balance of Assessment (f)
1040	12-31-82	[REDACTED]	7-16-84	8-15-90	2848.73
Place of Filing	Recorder of Deeds Cook County Chicago, IL 60602			Total \$ 2848.73	

Chicago, IL

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

16th January 86

the _____ day of _____, 19_____

Signature *[Signature]* for B. Moncrief
36-01-1579

Title

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)

Part 1 - Read By Reciting Clerk

Form 688(Y) (Rev. 8-86)

CHICAGO COOK COUNTY CLERK'S OFFICE

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2000 DE 9V89 161370

Notice of Tax Lien

UNITED STATES
INTERNAL REVENUE SERVICE

Information from Selected Revenue Laws

Sec. 6321. Lien For Taxes.

If any person is liable to pay any tax, neglect or refuse to pay the same at a demand, the amount (including any interest, addition or surcharge due to tax or otherwise payable) together with all fees, costs, expenses or additional amounts which are a part of such tax, may attach to all property owned by such person, whether real or personal, including his right to sue and garnish.

Sec. 6322. Period Of Lien.

Unless otherwise specifically fixed by law, the period imposed by statute of limitations in the case of the acquisition of property or of the transfer of the property or interest in a particular object by transfer or by giving up of such object to another or otherwise unenforceable by reason of laws of the state.

Sec. 6323. The Priority And Priority Against Certain Persons.

(a) **Persons In Possession, Holders Of Security Interests, Mortgagors, Lienors, And Judgment Liens (Continued). -** No tax imposed by section 6321 shall not be valid as against any trustee or holder of a security interest, other claim's holder, or judge of a court who holds copies which prove the existence of or attachment of the debt held by the Secretary.

(b) **Notice For Filing Notice; Form. -**

(i) **Notice For Filing. -** The notice referred to in paragraph (b)(1) of this section is:

the United States Laws.

(ii) **Notice Of Lien. -** in the case of real property or any other property within the State or territory, or other dependent and insular areas, as defined by the laws of such State, in which the property subject to the lien is situated, and in the case of Personal Property - in the case of personal property, within the State or territory, or other dependent and insular areas, as defined by the laws of such State, in which the property subject to the lien is situated.

(iii) **Notice Of Capital Credit. -** in the office of the clerk of the court of common pleas or other judicial officer which the property subject to the lien is located, whenever the State has established a common pleas or other judicial officer which meets the requirements of subsection (d), or

(iv) **Notice Of Lien To Board Of The District Of Columbia. -** in the office of the Board of Trade of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

Revised 9 DE 1990

(b) **Notice Of Lien Subject To Law Or Tax Imposition.** If paragraph (b)(1) of this section is followed, the notice of lien shall be delivered to the Secretary concerned in charge of the taxpayer or his spouse. A copy of such lien or a copy thereof, accompanied with a copy of the State in which such residence is located,

(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, or at the time of the notice of lien is filed.

(c) **Residence, Business, And Place Of Employment.** If the place of residence of the taxpayer or his spouse, or the place of employment of the taxpayer or his spouse, or both, is located outside the boundaries of the United States, then the notice of lien shall be delivered to the place of residence of the taxpayer or his spouse, or both, or to the place of residence of the taxpayer or his spouse, or both, in the District of Columbia.

(d) **Fair. -** The form and content of the notice referred to in paragraph (b)(2) 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.

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 subject to a statutory lien
6. Real property in case specified above under item 5
7. Residential property subject to a mortgage's non-judicial liens and improvements
8. Attorney's fees
9. Certain insurance contracts
10. Prejudice taxes

(e) **Refiling Of Notice. -** For purposes of this section:

(i) **General Rule. -** Unless notice of lien is referred to in the manner prescribed in paragraph (2) during the relevant calendar year, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (d) after the expiration of such filing period.

(ii) **Place For Filing. -** A notice of lien referred to in the required refiling period shall be effective only -

- (A) if -
 - (i) such notice of lien is filed in the office in which the title to the property was first filed, and
 - (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f)(6); and
 - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under sub paragraph (A), the

(f) **Disclosure Of Amount Of Outstanding Tax. -** If a notice of lien has been filed pursuant to section 6321, the amount of the outstanding obligation secured by such lien may be disclosed to any person who is entitled to receive information concerning the right to the property subject to such lien or interests in obtaining a right in such property.

(g) **Liens Against Certain Persons And Entities; Inspections For Tax Administration Purposes. -**

(h) **Disclosure Of Amount Of Outstanding Tax. -** If a notice of lien has been filed pursuant to section 6321, the amount of the outstanding obligation secured by such lien may be disclosed to any person who is entitled to receive information concerning the right to the property subject to such lien or interests in obtaining a right in such property.

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