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Form 668(Y)

Department of the Treasury - Internal Revenue Service

(Rev. May 1985)

Notice of Federal Tax Lien Under Internal Revenue Laws

District

Chicago, IL

Serial Number

368600436

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 John A. Bartel & Julene L. Bartel

Residence 2944 Lincoln Avenue
Chicago, IL 60657

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	2-31-84	[REDACTED]	11-11-85	12-11-91	2330.05

Place of Filing	Recorder of Deeds Cook County Chicago, IL 60602	Total	\$ 2330.05
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This notice was prepared and signed at Chicago, IL on this 16th day of January, 19 86.

Signature: [Signature] for Mailan Curry 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. 401)

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Notice of Tax Lien

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U.S. DEPT. OF TREASURY

Priority From Internal Revenue Debt

Sec. 6321. Lien For Taxes.

If any person fails to pay any tax required to be paid by the same after demand, the amount he owes may, in addition to the tax, be a lien in favor of the United States in all property and rights to property, real and personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless and for so long as the Secretary shall by law be authorized to extend the period of the lien, the lien shall continue until the liability has been satisfied by a judgment against the taxpayer, or until such liability is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

In the hands of bona fide purchasers, holders of security interests, mechanics' 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 whose interest which ranks the requirements of subsection (b) has been filed by the Secretary.

Place For Filing Notice; Form.

(1) Place For Filing. - A notice required to be furnished by this section shall be filed -

(A) In the case of real property, in the office of the clerk of the court in the county or other governmental subdivision, or designated by the laws of such State, in which the property subject to the lien is situated; and

(B) Personal Property. - In the case of personal property, which is tangible or intangible, at such office within the State or the District of Columbia, or other territory or possession, in which the property subject to the lien is situated.

(C) In the District of Columbia. - In the office of the clerk of the court in the District of Columbia, or other territory or possession, in which the property subject to the lien is situated, whenever the State has not by law designated one office within which such notices shall be filed.

(D) In any case in which 10 days or more prior to the date of a return of notice of lien under subsection (A), the

Secretary received and filed the return and the amount of tax provided in regulations issued by the Secretary concerning a change of the liability for such tax, the date of such lien is that date in preference to the date of the State in which such liability is located.

(1) Real Property. - In the case of real property, which is tangible or intangible at the residence of the taxpayer or of the time the notice of lien is filed for such purpose, personal property for the same shall be treated as real property if the office of the business is located, and the residence of the taxpayer whose residence is within the United States and the District of Columbia.

(2) Form. - The form and content of the notice required to be filed by this section shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law relating to 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. Facilities
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased in casual sale
5. Personal property acquired in possession lease
6. Real property for an special possession lease
7. Real property subject to a mechanic's lien for certain repairs and improvements
8. Attorney's fees
9. Certain insurance proceeds
10. Postmark & int.

(b) Filing of Notice. - For purposes of this section:

(1) General Rule. - A notice of lien is filed in the manner prescribed in paragraph (1) during the required waiting 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 waiting period.

(c) Place For Filing. - A notice of lien shall be filed during the required waiting period shall be effective only:

- (A) If such notice of lien is filed in the office in which the lien is situated, the notice of lien shall be effective only if it is filed in the case of real property, the fact of filing is certified and recorded in accordance with the method required by subsection (b) (1) and (2); or
(B) In any case in which 10 days or more prior to the date of a return of notice of lien under subsection (A), the

Secretary received and filed the return and the amount of tax provided in regulations issued by the Secretary concerning a change of the liability for such tax, the date of such lien is that date in preference to the date of the State in which such liability is located.

(d) Required Waiting Period.

(1) The one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (2) the one-year period ending on the expiration of 2 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 conditions as the Secretary may prescribe, the Secretary shall release the lien imposed by section 6321 with respect to any return received by him later than 30 days after the day on which -

- (1) Lien is satisfied or discharged; or
(2) Lien is acquired. - There is no lien in the Secretary and he is not bound to collect such tax as provided in the regulations prescribed by the Secretary, or if the lien is not enforceable against the property in which the lien is situated, or if the lien is not enforceable against the property in which the lien is situated, or if the lien is not enforceable against the property in which the lien is situated.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(b) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.

(1) Concerning an 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 only to persons who are authorized by the Secretary to receive such information in the performance of their duties in connection with the collection of such tax.

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