

# UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

Form 668(Y)

Rev. May, 1980

## Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Official Use by Recording Office
Chicago, IL	368603173	

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 Gerald A. Prendergast

Residence 10118 S. Holman  
Evergreen Park, IL 60642

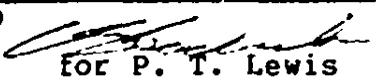
**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is filed by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Num- ber (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12-31-84	██████████	6-10-85	7-10-91	2359.82

Place of Filing	Total	\$
Recorder of Deeds Cook County Chicago, IL 60602		2359.82

This notice was prepared and signed at Chicago, IL, on this \_\_\_\_\_,

the 18th day of April, 1986.

Signature	Title
 for P. T. Lewis	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. 699)

888-A-CB-R-1001-KCB-BY-P-003-001

Form 668(Y) Rev. 5-80

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Form 6321 (Rev. 6-26-64)

Clerk for Registration

STATE OF ILLINOIS  
TREASURER

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## Notice of Tax Lien

12. **State Or Property Subject To Lien.** For purposes of 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

For purposes of subparagraph (B) the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of an individual whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form. — The form and content of the notice referred to in subsection (1) shall be prescribed by the Secretary. Such notice shall be void notwithstanding any other provision of law regarding the form or content of a notice of lien.

13. **Secured Lien.** Subject to the manner prescribed in regulations issued by the Secretary concerning a change in the taxpayer's residence, a notice of such lien is also filed in accordance with subsection (1) in the State in which such residence is located.

14. **Required Refiling Period.** — In addition to any notice of lien see the required refiling period means—  
(A) the one year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; or  
(B) the one year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

## Sec. 6325. Release Of Lien Or Discharge Of Property.

(1) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which

(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.

(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 in terms conditions and to mode of payment and sureties thereon as may be specified by such regulations.

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

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

(1) Disclosure of amount of outstanding tax. If a notice of lien has been filed pursuant to section 6321(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who provides satisfactory written evidence 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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