

57455004

the property subject to the lien is situated in a District of Columbia... the office of the Recorder of Deeds of the District of Columbia...

(1) Place For Filing Notice Form. - The notice referred to in subsection (a) shall be filed in the office of the Secretary...

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...

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, addition to tax, or assessable penalty) together with any costs that may accrue in addition thereto...

(2) Situs Of 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...

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law...

(4) Release Of Lien Or Discharge Of Property. - 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 - (a) 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...

(5) Required Refiling Period. - In the case of any notice of lien, the term "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, and (B) the one-year period ending with the expiration of 8 years after the close of the preceding required refiling period for such notice of lien.

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

(7) Retiling Of Notice. - For purposes of this section - (a) General Rule. - Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it was filed (in accordance with subsection (f)) after the expiration of such refiling period.

(b) Place For Filing. - A notice of lien refiled during the required refiling period shall be effective only - (1) Personal Property. - In the case of personal property, whether tangible or intangible, in one office within the State for 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 (2) Real Property. - In the case of real property, in one office within the State for the county or other governmental subdivision, as designated by the laws of such State in which the property subject to the lien is situated.

(c) With Clerk Of District Court. - In the case of the clerk of the United States district court for the district of Columbia, the property subject to the lien is situated in a District of Columbia...

(d) With Recorder Of Deeds Of The District Of Columbia. - In the case of the recorder of deeds of the District of Columbia, the property subject to the lien is situated in a District of Columbia...

(e) Any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (a), the notice of lien was refiled in an office which is not the office in which the lien was first filed, the refiling shall be treated as a new filing.

No. 87455304 vs. United States

Filed this: 1587 AUG 18 AM 4:54

Notice of Tax Lien

at _____, 19____, at _____ m.

Clerk (or Registrar).

RECEIVED

FILED

6687 (Rev. 12-85)

UNOFFICIAL COPY

Signature: /s/ R. Joseph
 Title: Revenue Officer

This notice was prepared and signed at Chicago, IL, on this 8th day of December 1987

| Kind of Tax | Tax Period Ended | Identifying Number | Date of Assessment | Last Day for Refiling | Unpaid Balance of Assessment (i) |
|---|------------------|--------------------|--------------------|-----------------------|----------------------------------|
| (a) | (b) | (c) | (d) | (e) | (f) |
| 941 | 3/31/81 | [REDACTED] | 10/18/82 | N/A | 16755.95 |
| Record of Deeds Cook County Chicago, IL 60602 Recorder of Deeds Total \$ 16755.95 | | | | | |

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is relined 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 6326(a).

Name of Taxpayer: Joseph Roszak
 Residence: 9537 S. Arroyo Ave
 Evergreen Park, IL 60642

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.

District: Chicago
 Recorded: 1/4/83
 Serial Number: 368202189