

No.

United States

87455320 vs.

Notice of Tax Lien

AUG 18 AM 9:17

Filed this

day of \_\_\_\_\_, 19 \_\_\_\_ at \_\_\_\_\_, Md.

Clerk (or Registrar).

Form 6681 (Rev. 12-85)

FILED

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, addition to tax, or assessment penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser, Holder of Security Interest, Mechanic's Lienor, 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 lienor, or judgment creditor for until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(1) Place For Filing Notice; Form. -

(i) Place For Filing. - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws

(i) 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; and

(ii) 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.

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated.

(C) With Recorder Of Deeds Of District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia if the property subject to the lien is situated in the District of Columbia.

(D) With Recorder Of Deeds Of District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia if the property subject to the lien is situated in the District of Columbia.

(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; 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 paragraph (2)(B), the residence of a corporation shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer 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 (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law (including the form or content of a notice of lien).

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail
- 4. Personal property purchased in casual sale
- 5. Personal property subjected to possession lien
- 6. Real property tax and special assessment liens
- 7. Residential property subject to a mechanic's lien for certain repairs and improvements
- 8. Attorney's liens
- 9. Certain insurance contracts
- 10. Passbook loans

(g) Refiling Of Notice. - For purposes of this section

(1) 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 is filed in accordance with subsection (f) after the expiration of such refiling period.

(2) Place For Filing. - A notice of lien refiled during the required refiling period shall be effective only -

(A) In the case of real property, in the office in which the lien was filed; and

(B) In the case of personal property, the fact of refiling is entered and recorded in the external records maintained by the Secretary.

(C) With Recorder Of Deeds Of District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia if the property subject to the lien is situated in the District of Columbia.

(D) With Recorder Of Deeds Of District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia if the property subject to the lien is situated in the District of Columbia.

(E) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated.

(F) With Recorder Of Deeds Of District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia if the property subject to the lien is situated in the District of Columbia.

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(Z) With Recorder Of Deeds Of District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia if the property subject to the lien is situated in the District of Columbia.

(2) Disclosure of amount of outstanding lien. - 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.

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

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

(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, or

(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 to terms, conditions, and form of the bond and security thereon, as may be specified by such regulations.

(3) 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 -

(A) Discharge Of Property. - Release Of Lien Or Release Of Lien.

(B) 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, or

(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 to terms, conditions, and form of the bond and security thereon, as may be specified by such regulations.

(3) 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 -

(A) Discharge Of Property. - Release Of Lien Or Release Of Lien.

(B) 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, or

(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 to terms, conditions, and form of the bond and security thereon, as may be specified by such regulations.

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(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, or

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# UNOFFICIAL COPY

Form 668(Y) (Rev. 12-55)

Part 1 - kept by Recording Office

(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 CB 409)

Revenue Officer

Title

For M. T. [Signature]

Signature

the 5th day of August, 19 87

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

Kind of Tax	Tax Period	Identifying Number	Date of Assessment	Last Day for Refiling	Unpaid Balance of Assessment
(a)	(b)	(c)	(d)	(e)	(f)
1040	12-31-83	[Redacted]	5-22-87	7-22-93	8768.52
<b>Total</b>					
Recorder of Deeds Cook County Chicago, IL 60602					
Place of Filing					

87455320

Property of Cook County Clerk's Office

**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).

**Name of Taxpayer:** Manuel Rojas  
**Residence:** 223 Dearborn Ct. A1  
 Schaumburg, IL 60193

**District:** Chicago, IL  
**Serial Number:** 368730853

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.

## Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. December 1981)

Form 668(Y)

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Department of the Treasury - Internal Revenue Service

87455320

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