

# UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

24

Form 688(C)(ACS)

(FEB. 1980)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District  
**CHICAGO**

Serial Number

368707091

For Optional Use by Recording Office

87082759

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 **JONDIE & SHIRLEY HARRIS**

Residence **5245 S. SANGAMON  
CHICAGO IL 60609**

**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 6326 (a).

Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Refiling	Unpaid Balance of Assessment
1040	12-31-82	[REDACTED] *A	07-08-85	08-07-91	548.00
1040	12-31-84	[REDACTED] *A	08-05-85	09-04-91	312.10

RECODER OF DEEDS  
COOK COUNTY  
CHICAGO IL

Total  
606090000

\$ 860.10

**KANSAS CITY, MISSOURI**

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

**22ND DECEMBER 86**

the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_

Signature

*Dorothy O. Smith*

Title

**COLLECTION BRANCH**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. Rev. Rul. 71-486, 1971-2, C.B. 409)

Part 1 To Be Kept By Recording Office

# UNOFFICIAL COPY

Form 6321 (Rev. 6-25-64)

## 206-A Lien For Taxes Required Note

Clerk (or Register)

## Notice of Tax Lien

OSADJED

United States

No.

WILLIAM THOMAS S. BIRNBOIM

### 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 assessable 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, except as set forth in section 6321(d).

#### 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's, Holders Of Security Interests, Mechanic's 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, unless notice thereof which meets the requirements of subsection (g) has been filed by the Secretary.

(b) **Protection For Certain Interests Even Though Notice Filed.** — Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid.

#### (c) Place For Filing Notice; Form.

(1) **Place For Filing.** — The notice referred to in subsection (a)(1) shall be filed —

(A) **Under State Laws.** —

(i) **Real Property.** — In the case of real property, in one office within the State (or 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 (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(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 lien is situated, whenever the State has not by law designated another office.

which meets the requirements of subparagraph (A), by —

(C) **With Recorder Of Deeds Of The 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) **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 the physical location of —

(B) **Personal Property.** — In the case of personal property, whether tangible or intangible, at the residence of the taxpayer, or at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a partnership or partnership shall be deemed to be the place at which the principal office of such partnership 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 regarding the form or content of a notice of lien.

(e) **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 (l)) 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 —

(i) **Such Notice Of Lien Is Filed In The Office In Which The Prior Notice Of Lien Was Filed, And**

(ii) **In The Case Of Real Property, The Fact Of Refiling Is Entered And Recorded In An Index To Be Maintained Pursuant To Regulation (l) (4) And (l) (A) (7).**

(B) **In Any Case In Which, 60 Days Or More Prior To The Date Of A Refiling Of Notice Of Lien Under Subparagraph (A), The Secretary Received Written Information (In The Manner Prescribed In Regulations Issued By The Secretary) Concerning A Change In The Taxpayer's Residence, If A Notice Of Such Lien Is Also Filed In Accordance With Subsection (l) In The State In Which Such Residence Is Located.**

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