

UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

Form 668(C)(ACS)

FEB 1987

Notice of Federal Tax Lien Under Internal Revenue Laws

District CHICAGO Serial Number 316 Federal Office of 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.

RECORDED
FEB 19 1987

Name of Taxpayer

CALIF PETERSON

87106487

Residence

4941 W ADAMS
CHICAGO, IL 60644-4455

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column 6, this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Refiling	Unpaid Balance of Assessment
1040	12-31-83	[REDACTED]	A 11-23-84	05-23-90	1,435.05

Place of Filing

Recorder Of Deeds
Cook County
Chicago, Illinois

Total \$ 1,435.05

606444455

This notice was prepared and signed at KANSAS CITY, MISSOURI on this

the 3RD day of FEBRUARY 19 87

Signature

Erin O. Smith

Title

COLLECTION BRANCH

NOTE: Certificate of Officers and Agents of the Internal Revenue Service, Form 668(C)(ACS) 1-85

Notice of Tax Lien

No.

United States

VS.

FILED 08-09-08

Clerk (or Registrar)

19 . . . at . . . m. day of

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 additional 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 specified, 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.

(1) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, 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 lien creditor, whose interest in such property is perfected on or before the date on which notice of such lien is filed by the Secretary.

(2) 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 -

(3) Place For Filing Notice; Form. -

- (A) Place For Filing. - The notice referred to in subsection (a) shall be filed -
(B) 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
(C) 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, whenever the State has not by law designated one or more

When Secretary Of Revenue Of The District Of Columbia in the office of the Receiver, in the case of the District of Columbia, of the property subject to the lien is situated in the District of Columbia.

(1) Real Property. - In the case of real property, at its principal address or

(2) Personal Property. - In the case of personal property, at the principal address of the residence of the taxpayer, or the time the notice is filed.

For purposes of subsection (a), the residence of a corporation or partnership shall be deemed to be the place at which the principal office of the business is located, and the residence of a taxpayer whose residence is within 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 in substantially any other provision of law regarding the form or content of a notice of lien.

(4) Refiling Of Notice. - For purposes of this section -
(A) General Rule. - If a notice of lien is referred to in the manner prescribed in paragraph (1) 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 (c)) after the expiration of such refiling period.

(B) Place For Filing. - A notice of lien referred to in the manner prescribed in paragraph (1) shall be effective only if -

(i) such notice of lien is referred to 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 the extent required by subsection (c)(4), and

(iii) 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, a notice of such change is filed in accordance with subsection (c) in the office in which such residence is located.

(5) Required Refiling Period. - In the case of any notice of lien referred to in paragraph (1), the required refiling period means -

(A) the one-year period ending 30 days after the expiration of a year after the date of the assessment of the tax and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding calendar holding 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 may issue a certificate of release of any lien imposed with respect to any internal revenue tax if -

(A) 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

(B) 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 extensions of such time), and that is in accordance with such requirements relating to form, conditions, and term of the bond and sureties thereof, as may be specified in such regulations.

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

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

(A) Disclosure of amount of overruling lien. - If a notice of lien has been filed pursuant to section 6321(b), 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.

COOK COUNTY CLERK'S OFFICE FILED FOR RECORD

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