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Department of the Treasury - Internal Revenue Service 5 6 5 7 2

Notice of Federal Tax Lien Under Internal Revenue Laws

Chicago, Ill.

Serial Number

368716071

For Optional Use by 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 the 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 the taxpayer for the amount of these taxes and additional penalties, interest, and costs that may accrue.

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Name of Taxpayer:

Robert J & Joan M Specht

Address:

4256 W Madison St
Chicago, IL 60641-3955

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless a date of release is given by the date given in column (e), this notice shall, on the day following the date of filing, operate as a certificate of release as defined in IRC 6323(a).

Assessment Number (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1000	12-31-83	[REDACTED]	11-24-86	12-24-92	944.38

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County of Filing

Recorder of Deeds
Cook County
Chicago, Illinois

Total

\$ 944.38

This notice was prepared and signed at Kansas City, Missouri on this

day of

20 day of March, 1987

Signature

Title

Collection Branch

REG-72: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-483, 1971-2 C.B. 404

Form 688 (7) (Rev. 12-84)

Part 1 - Kept By Recording Office

FILED \$8.00

Notice of Tax Lien

Except as Noted Herein

Sec. 6321. Lien For Taxes.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount...

Sec. 6322. Period Of Lien.

When a lien is created by law, the lien imposed by section 6321 shall apply to the amount of such tax and shall continue until the liability for the amount of such tax is satisfied or otherwise extinguished...

Sec. 6323. Validity and Priority Against Certain Persons.

Notwithstanding any notice of lien in effect, the lien shall not be valid as against any purchaser, holder of a security interest, mechanic's lien, or judgment lien creditor of the taxpayer unless the notice of lien is first filed in the office of the Secretary.

Place For Filing Notice; Form.

(1) Place for filing. - The notice referred to in subsection (a) shall be filed: (A) Under Real Estate. (i) Real Property. - In the case of real property, in one office within the State for the county, or other governmental subdivision, where the property is situated...

(2) Place of Property Subject To Lien. - For purposes of paragraphs (1) and (3), property shall be deemed to be situated - (a) Real Property. - In the case of real property, at the physical location of - (i) Personal Property. - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the date the notice of lien is filed...

(3) Time. - The time and date of the notice referred to in subsection (1) shall be prescribed by the Secretary, and the notice shall be published in any other provision of law regarding the form or content of a notice of lien.

Notice. - See section 6322 for protection for certain interests when such notice of lien imposed by section 6321 is filed with respect to -

- 1. Securities
2. Motor vehicles
3. Personal property purchased after tax
4. Personal property purchased before tax
5. Personal property subject to security lien
6. Real property for and against assessment liens
7. Real estate property subject to a purchaser's lien for certain repairs and improvements
8. Attorney's fees
9. Certain insurance contracts
10. Freshback loans

(4) Refiling Of Notice. - For purposes of this section - (1) General Rule. - Unless notice of lien is refilled 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 (1) after the expiration of such refiling period.

(2) Place For Filing. - A notice of lien referred to in the required refiling period shall be effective only - (A) If - (i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and (ii) in the case of real property, the text of such notice is identical and resubmitted in writing to the extent required by subsection (1) (B), and (B) in any case in which, 30 days or more prior to the date of a refiling of notice of lien under subsection (A), the

Secretary received written notification from the taxpayer in response to notice by the Secretary of a default in the taxpayer's Federal income tax liability that such notice of lien is filed in a State in which such residence is located.

(5) Required Refiling Period. - In any notice of lien, the Secretary shall specify the date of the required refiling of such notice of lien, which shall be not more than 30 days after the date of the expiration of the 90-day period for the taxpayer to pay the amount of such tax, and the date of the required refiling of such notice of lien.

Sec. 6325. Release Of Lien Discharge Of Tax.

At the time of filing a return for any year, the taxpayer may request the Secretary to release the lien imposed by section 6321 for any Federal tax not paid for such year if the amount of such tax is less than \$100.

(1) Release Satisfied or Unenforceable. - The release shall be effective for the amount of such tax if the amount of such tax is less than \$100, and the release is not satisfied or unenforceable.

(2) Release Satisfied. - The release shall be effective for the amount of such tax if the amount of such tax is less than \$100, and the release is satisfied.

Sec. 6326. Confidentiality of Source of Returns and Information.

(1) Disclosure of Certain Return Information Prohibited For Tax Administration Purposes. - (A) Except as provided in this section, no person shall disclose any information received by the Secretary under section 6109, 6109A, 6109B, 6109C, 6109D, 6109E, 6109F, 6109G, 6109H, 6109I, 6109J, 6109K, 6109L, 6109M, 6109N, 6109O, 6109P, 6109Q, 6109R, 6109S, 6109T, 6109U, 6109V, 6109W, 6109X, 6109Y, or 6109Z, or any information derived therefrom, to any person, other than the Secretary, for any purpose other than the administration of the internal revenue laws.

(2) Exceptions of amount of outstanding lien. - If the amount of such tax is less than \$100, the amount of such tax shall be disclosed to any person, other than the Secretary, for any purpose other than the administration of the internal revenue laws.

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