

UNOFFICIAL COPY

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

Notice of Federal Tax Lien Under Internal Revenue Laws

DELETED

Form 688 (7)

Rev. 12-83

City of Chicago

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.

87155672

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 Paying (e)	Unpaid Balance of Assessment (f)
1000	12-31-83	[REDACTED]	11-24-86	12-24-92	944.38
Total					944.38

87155672

Recorder of Deeds
Cook County
Chicago, Illinois

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

20 day of March, 1987

Signature: *[Handwritten 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

FILED \$8.00

Notice of Tax Lien

Except as Indicated Herein to Contain

Sec. 6321. Lien For Taxes.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount... shall be a lien in favor of the United States...

Sec. 6322. Period Of Lien.

When a lien is created by law, the lien imposed by section 6321 shall exist as long as the assessment or liability is not satisfied...

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...

(i) Place For Filing Notice; Form.

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

(A) 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...

(B) 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...

(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...

(D) 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.

(1) State or Property Subject To Lien. - For purposes of paragraphs (1) and (2), property shall be deemed to be situated - (A) Real Property. - In the case of real property...

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

(C) State or Property Subject To Lien. - For purposes of paragraphs (1) and (2), property shall be deemed to be situated - (A) Real Property. - In the case of real property...

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

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

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

(a) Filing Of Notice. - For purposes of this section -

(1) General Rule. - Unless notice of lien is filed in the manner prescribed in paragraph (2) during the required filing period, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (b) after the expiration of such filing period.

(b) Place For Filing. - A notice of lien referred to in subsection (a) shall be filed in the office in which the property subject to the lien is situated...

(A) 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...

(B) 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...

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Secretary received within member of a... (a) Real Property. - In the case of real property...

(b) Personal Property. - In the case of personal property, whether tangible or intangible, of the residence of the taxpayer at the date the notice of lien is filed...

(c) State or Property Subject To Lien. - For purposes of paragraphs (1) and (2), property shall be deemed to be situated - (A) Real Property. - In the case of real property...

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

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