

UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

Form 664(C)(ACS)

Notice of Federal Tax Lien Under Internal Revenue Laws

District CHICAGO	Serial Number 368716098	For Optional Use by Recording Office
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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.

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Name of Taxpayer
THOMAS W & JOAN WILSON

Residence
**323 E HIRSCH ST
NORTHLAKE, IL 60164-2606**

COPIES OF THIS NOTICE: With respect to each assessment listed below, unless otherwise noted by the date given in column (d), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Payment (e)	Unpaid Balance of Assessment (f)
Property Tax	12-31-84	██████████ 8	05-04-86	07-09-92	4,794.20
Property Tax	12-31-85	██████████ 6	05-26-86	06-25-92	1,992.05
Total					6,786.25

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Recorded at
**Recorder of Deeds
Cook County
Chicago, Illinois**

601642606

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

2ND day of **MARCH**, 19**87**

Signature: *Corrothy D. Smith* Title: **COLLECTION BRANCH**

FILED
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Notice of Filing

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Clerk (or Register)

Exempts From Federal Revenue Act

Sec. 6371. Lien For Taxes.

Every person liable for any tax imposed or to be imposed by the Internal Revenue Act, shall, in addition to the amount of such tax, be liable for the same after demand, the amount including any interest, penalties, additions to tax, or assessments payable 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, real, personal, or mixed, belonging to such person...

Sec. 6372. Period of Lien.

Unless expressly provided by law, the lien imposed by section 6371 shall exist in the State and territory in which such person resides until the liability for the amount so assessed for a judgment against the taxpayer under title 28 of such Statute is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6373. Validity and Priority Against Certain Parties.

(a) Judgment, Release of Security Interest, Bankruptcy, Lien, and Judgment Lien. — The lien imposed by section 6371 shall not be void or subject to any priority, judgment of a court, release, discharge, or judgment of a court, or release thereof which would defeat the requirements of subsection (b) of this section...

(b) Priority for Certain Interests Even Though Refiled. — Even though notice of a lien imposed by section 6371 has been filed, such lien shall not be void...

- (1) Place For Filing Notice, Form. — (A) Place For Filing. — The notice referred to in subsection (a) shall be filed — (i) Under State Law. (ii) Real Property. — In the case of real property, in and 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 (iii) 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 or 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 otherwise...

which made the requirements of subsection (b) of section 6371, or (2) the office of the Clerk of the United States district court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia. (7) State Of Priority Subject To Lien. — For purposes of paragraphs (1) and (2), priority shall be deemed to be established in the State of the location of the property, or, if the property is personal property, in the State of the residence of the person liable for the tax, or, if the property is real property, in the State of the location of the property, or the office of the Clerk of the United States district court for the District of Columbia, if the residence of a corporation or partnership, firm, or individual is the place in which the property is situated, or, if the residence of the individual is situated, the office of a receiver which is situated in the State of the office of the receiver, or, if the residence of the receiver is situated in the State of the office of the receiver, or, if the residence of the receiver is situated in the State of the office of the receiver...

(2) Form. — The notice of lien shall be in the form prescribed by the Secretary, and shall be accompanied by any other provision of law regarding the form, in accordance with the notice of law.

- (a) 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 (1)) after the expiration of such refiling period. (2) Place For Refiling. — A notice of lien refiled during the required refiling period shall be effective only — (A) If — (i) such notice of lien is refiled in the office in which the prior notice of lien was filed; and (ii) in the case of real property, the text of refiling is entered and recorded in an index to the records created by subsection (1)(B); and (B) If it is filed in which, in both cases, the text of the notice of lien under subsection (1)(A) is entered in the records created by the Secretary, and the change in the records is reflected in the records of the office in which the notice of lien is located.

(b) Required Refiling Period. — (1) General Rule. — The required refiling period shall be the period beginning on the date on which the notice of lien is filed and ending on the date on which the notice of lien is refiled in accordance with subsection (2). (2) One-Year Period. — In the case of a notice of lien filed on or after the date of the enactment of this Act, the required refiling period shall be one year after the date on which the notice of lien is filed.

Sec. 6375. Release Of Lien Discharge Of Debt

- (a) Release Of Lien. — Subject to the provisions of this section, the Secretary may, at his discretion, release the lien imposed by section 6371 — (1) Liability Satisfied or Unenforceable. — The lien shall be released if the amount of the tax, interest, penalties, additions to tax, or assessments payable together with any costs that may accrue in addition thereto, has been fully satisfied or becomes unenforceable; or (2) Debt Satisfied. — There is a final judgment, order, or decree of a court of competent jurisdiction, entered in favor of the taxpayer, which is final and not subject to appeal, and the amount of the tax, interest, penalties, additions to tax, or assessments payable together with any costs that may accrue in addition thereto, has been fully satisfied or becomes unenforceable.

6103. Confidentiality of Records of Returns and Information.

- (1) Officers of Certain Bureaus. — The Secretary, the Director of Internal Revenue, the Director of the Internal Revenue Service, and the Director of the Internal Revenue Administration shall be subject to the provisions of section 6103 of the Internal Revenue Code, relating to the confidentiality of the records of returns and information.

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