Form 668(Y)

214

Department of the Treasury - Internal Jeverius Selvic

	4.5	
1M	December	1844
IMEV.	(MCC B CD DBF	I WILT I

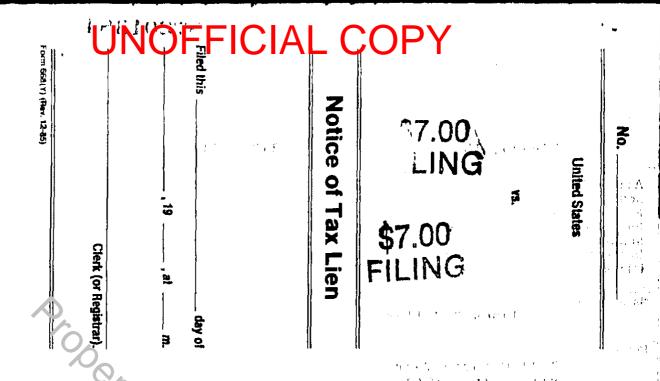
Rev, December 1965)	Notice of I	Federal Tax L	len Under	Internal H	levenue Law	'S
)[atçlot	7 0 0	Serial Number			For Optional Use by	Recording Office
	180, HIVI		36 871 87	739	,'	
s provided by se	otlone 6321, 6322,	and 6323 of the I	nternal Reven	ue Code,		
iotice is given ti	ihe foilowing-nan	ned taxpaver" Di	emand for pat	vment of		
his liebility has be n favor of the Unit	en made, butitre	maias unosid. T	herefore, there	s is a tien	1.	
o this taxpayer t	or the amount of that may accrue.	i ti)qa <u>o</u> taxoo _{ii} ah	d additional p	enalties,		•
	mai may accide.			11		
me of Taxpayer	James B Mil	ler				
	<u> </u>			<u>(i.</u>		
siderice 85 2 2	. W North Te	rr			•	
	s IL 6064	8			noti in teaniil lanuin	l morii alquonali
APORTANT RELEAS	E INFORMATION: W	in respect to each assi	assment listed bei	ow, unless		Sec 6721 Henr
otics of them is reflec	liby the date given in a a certificate di reloase	column ()), this notice	shall, on the day	tollowing	The second second second	of the committee
iling Perlad in the	Required Rel	retritor (j. 1945) 1941 - Harris Harris			ti kangkunga	nie – Schafflage – wie Offiger Presidencie Aufriche Das Presidencie
	x Period Ended Idani	en avda to na (av) et lifying Number	Date of Assessment	Last Day for Refiling		Balance
tun(a) ingka antati yaye ina		42 (c) 544 km 545 mm =	(d)	(6)	(1)	
	2-31-83		2-18-86	1-07-93		991991.48180 .008
deasc Of Lien. scharge Of Prop		The field with the first of the	0,		The state of the s	ia de la completa del la completa de la completa del la completa de la completa del la completa de la completa del la com
Lice, - suggest in	10 Pelease Of	ार्ध अभारत भा ।	ant to most	Maria .	produce to see a second	deverand (or a percent). So tellability of tallet ex-
ga diga baragana di kabila 1922. 1932 - Pala di Arabana di Araba	المناج والأطراق والبراط والبراطين	 9)6 to enited diss 	official consistency of the	15-13		rand to a right to
· 國·羅斯斯·································	da a Coretair da Millor	Capter atw. batilit.	(15) or the second		ld. ymai Phus y) Germand	Se g 5 325. Vateon
tudiogal bossats, to 1944 tudiogal bossats	, सुन्तर मुक्ति केट्र विकास १५५ के. जिल्लाक केल्युक्तर में किस्टर्ग के			· (a) 9	therese it as a shirt	
ខែក្រុមជំ ពេញជា ខេត្ត ខេត្ត សេស		. (1.) 		· · · · · · · · · · · · · · · · · · ·	ели, учет съпия л.	Llean 😓 editore. – e
y iq o ffinsquipo (5) 5 (5) 6 (6) gill taurumo (5) 5 (6) 5 (7) Diplicit was (7) (6) 5 (7) 5	gger i engalsku dag i na i still i i	area grant enter de la			0.	from the second of the second
re editabasco de la folidad. Na servi en el concilio de la concilio del concilio del concilio de la concilio del concilio del concilio de la concilio del concilio de	on that for the State of the Commence of the C	Samuel Samuel Samuel Samuel Samuel Samuel Samuel Sa			Vx.	grand of the digital these
r in each teathy such regul	Kidirk vin Lautika (* 910)		··		កាន់ក្រក់ ដែលបើកដ្ឋា	es Place Par PBP
ons yfilsithabiti Walland	Sec. 6103. Cor closure e n					Section 1
e'of Filing	maliansoi Pacarder o	f Daeda	and the second s			in a committee of the c
d Gerlein Reium For Eax Administr	s Reconder o mcCookii Count	y betage of the control of the contr	and the state of t	[⊕] Total ∴	The second secon	8919.46
V	Chicagoly ^q	TLine 6060 2 3 14	ти и при при фина В и и при при фина	14 (1894) V 1894	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	gerr respected for
THE MANAGEMENT OF THE STATE OF	1 d 1		e gallet ver e.			tina kej Deskaratek Lintzet de oned alt
notice was prepa	red and signed at	Chicago	, IL			, on this,
isal no men lack of minghin.	raja seri Seri Seri. Roja seri Seria Seria Seria	and the state of t			tion of the second of the seco	in the second of
2 n day of	April , 19	87				in the state of th
-		· ·		·	• .	one in the second
iature	2/00		Title			and the state of

for Dorothy O. Smith

Chief Collect.

(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)

Form 668(Y) (Rev. 12-85)



Excerpts From Internal Revenue Court

Sec. 6321. Lien For Taxes.

If any person liable to pay any lax 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.

Sec. 6322, Period Of Lien.

Unless another date is specifically fixed by law, the iten 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 texpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(@Purchaser's, Holders Of Security Interasts, Mechanic's Lienors, And Judgment Lien Greditors. - 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 until notice thereat which meets the requirements of subsection (f) has been filed by the Secretary.

Place For Filing Notice; Form.—

(1) Place For Filling - The notice referred to in subsection (a) 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 Slate, In which the property subject to the lien is situated;

(B) With Clark Of District Court - in the office of the clark of the United States district court for the judicial district in which the property subject to Ilen is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(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.

(2) Situs Of Property Bubject 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 its physical location; or

(B) Personal Property - In the case of personal property. ther tangible or intangible, at the residence of the taxpt yer at the time the notice of lien is filed,

For purposes of paragraph (2) (B), the residence of a corporation or part erst in shall be deemed to be the place at which the principal ex cubve office of the business is located, and the residence of a tax Jayer whose residence is without the United States shall be use ned to be in the District of Columbia.

(3) Form - The .orm and .content of the notice referred to in subsection (4) shall be prescribed by the Secretary. Such notice solid to valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for protection for certain interests even though votice of lien imposed by section 6321 is filed with respect

- 1. Securities
- Motor vehicles
- Personal property purchased at retail
- Personal property purchased in casual sale
- Personal property subjected to possessory lien Real property tax and special assessment flens
- Residential property subject to a mechanic's tien for certain regains and improvements
- Attorney's liens
- Certain insurance contracts
- Passbook loans
- (a) Refiling Of Notice. For purposes of this section
- (1) General Rule. Unless notice of tien is refiled in the manner prescribed in paragraph (2) during the required . relling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) Place For Filing. A notice of iten reflied during the required reffling period shall be effective only -, ουποί

(A) if -(i) such notice of then is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of refilling is entered and recorded in an index to the extent required by: subsection (f) (4), and

(8) In any case in which, 90 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 (i) in the State in which such residence is located,

(3) Required Reflling Period. — in the case of any notice of lien, the term "required refilling period" means -(A) the one-year period ending 30 days after the expiration of 6 years 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 required refilling period forsuch notice of lien: ... 🖒 🕝

Sec. Release Of Lien Or 6325. Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which .

(1) 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

became legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and a. conted by him a bond that is conditioned upon the payment of amount assessed, together with all interest in respect thereof with a the time prescribed by law (including any extension of such time), and that is in accordance with such requirements, entiring to terms, conditions, and form of the bond and sureties therein, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Heturns and Return-Information.

(k) Disclosure of Certain Returns and Return information For Tax Administration Purposes. --

(2)- Disclosure of amount of outstanding tien. - If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who turnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

11.0

1111-