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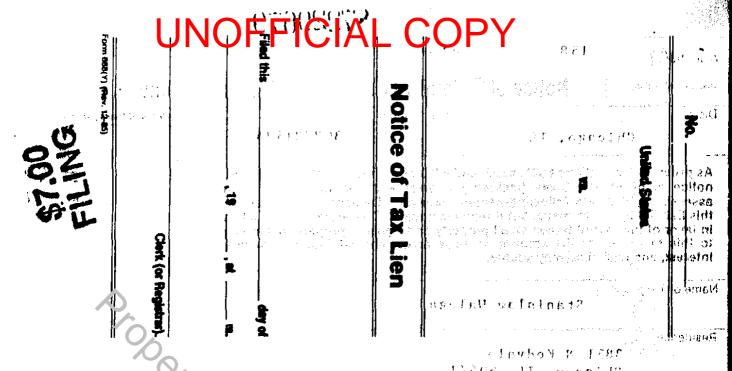
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Department of the Treasury - Internal History Series 2

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motion 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 is favor of the United States on all property self rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, it is to the penalties, and costs that may accrue.  Stantslaw Walega	Rey. December 1965)	Notice	e of Federal Ta	x Lien Under	r Internal I	Revenue l	.aws	
As provided by sections 8321, 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 ilability 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.  Sens of Taxpayer  Stantalaw Walega  Residence  3851 N Kedva- Chicago, IL 50/41  HAPORTANT RELEAS INFORMATION: With reach to each assessment listed below, unless notice of lies is relied by the rotte given in course, with notice shall, on the day following such date, operate as a certificate of release as defined in IRO 8326(a).  Kind of Tax  Ended  Identifying Number  Passessment  (a)  Date of Assessment  (b)  Co  Date of Assessment  (c)  To 40  12-31-82  Recorder of Deeds  Cook County Chicago, TL 60602	District	<del></del>	Serial Numt	)er		For Optional U	ee by Recording Off	<b>00</b>
Recorder of Deeds	C'	hicago, IL						
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 fayor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, indicate that may accrue.    Stantelaw Walega	<b>As</b> provid <b>a</b> d b	y sections 6321.	6322, and 6323 of ti	he Internal Reven	ue Code.			
in the tanguage for the amount of these taxes, and additional penalties, interest, and costs that may accrue.  Stantislaw Walegs  Stantislaw Walegs  Stantislaw Walegs  Stantislaw Walegs  Stantislaw Walegs  MAPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice oillen is relited by the date given in column (a) within notice shall, on the day following such date, operate set certificate of release as defined in IRO 6325(s).  Kind of Tax Standard (b) Identifying Number Assessment (c) (c) Unpeld Balance of Assessment (c) (c) (c) Unpeld Balance of Assessment (c) (c) (c) (c) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	notice le alve	én thái taxes (i	ncluding interest a	ind penalties) h	ave been			
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)



## Excerpts From Informal Revenue Socia

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 interset, 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 preparty, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

liniess another data is specifically fixed by law, 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 lappe of time.

Sec. 6323. Validity and Priority Against Certain Persons.

Parchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien. Claditors. — The ilen imposed by section \$321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof-which meets the requirements of subsection (f) has been filed by the Secretary.

## in Place For Filling 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 for the county, or other povernmental (subdivision)) at 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 ilen is situated;

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

(C) With Recorder DI 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 BOOK COUNTY, ILLINGS.

Columbia 1 1070 3 G 1 d 2 FILED FOR RECORD

(2) Situs Of Property Subject 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, whether tangible or intangible, at the recidence of the taxpa per at the time the notice of lien is filed.

Fo. ourposes of paragraph (?) (B), the residence of a corporation or partrursh p shall be deemed to be the place at which the principal carriers office of the business is located, and the residence of a true yer whose residence is without the United States shall be to ned to be in the District of Columbia.

(3) Form - The fam and content of the notice referred to in subsection (1) shall be predcribed by the Secretary. Such notice that he valid notwithstanding any other provision of law recarding the form or content of a notice of iten.

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

- Motor vehicles
- Parsonal property purchased at ratal)
- Personal property purchased in casual sale
- Personal property subjected to possessory lien Real property tax and special assessment liens
- Residential property subject to a mechanic's lien for certain repairs and improvements
- Attorney's liens
- Certain insurance contracts
- Passbook loans
- (g) Refiling Of Notice. For purposes of this section -
- (1) General Rule. Untess notice of tich is retried in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as fited 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 fien reliled during the required railing period shall be affective only.
  - (A) it such notice of ilen 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 refiting is entered and recorded in an index to the extent required by subsection (f) (4), and
  - (B) In any case in which, 90 days or more prior to the date of a ratiling of notice of lien under subparagraph (A), the

Societary facelyed written information (in the mann prescribed in regulations leaved by the Secretary concerning a change in the taxpayer's residence, if a tiption el such lian is also filed in accordance with extention (f) the State in which such residence is legated.

m Required Refiling Period. — in the cal of any notice of lian, the term "required refilling period" means -(A) the one-year period ending 30 days after the expiration of 8 years after the date of the assessment of the tax, and (8) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period forsuch notice of flen. \_ c ; 69.61

6325. Release Of Lien Sec. Discharge Of Property.

(a) Roleage 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 rin

(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

become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of tin amount assessed, fogether with all interest in respect reof, within the time prescribed by law (including any extent on of such time), and that is in accordance with such require ment, relating to terms, conditions, and form of the bond and sureties one can, as may be specified by such regulations.

Sec. 6103 Confidentiality and Disclosure of Heturns and Return information.

ik Disclosure of Certain Returns and PReturn Information For Tax Administration Purposes -10

(2) Disclosure of amount of outstanding lien. - 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 furnishes satisfactory written systemics that he has a right in the property subject to such lien or intends to obtain a right in such property.

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