Form 668(Y)

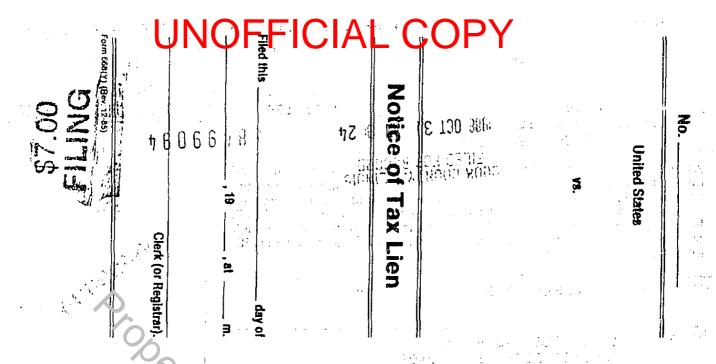
REFILE

Department of the Treasury - Internal Revenue Service

REFILE

Notice of Federal Tax Lien Under Internal Revenue Laws (Rev. December 1985) 368511309 Chicago District Serial Number For Optional Use by Recording Office Recorded: 10/18/85 85241799 9:30 Topic Survey As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, 50 notice is given that taxes (including interest and pensities) 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 6849909g 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. Name of Taxpayer LARFY LONG & ANNA R. LONG Residence 1536 FREELAND AVENUE CALUMET CITY IL 60409 Security From Internal Hereaux Cash IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless Sec. 5323 1 e e 1 623 .ges notice of lien is reflied by the date given in column (θ) , this notice shall, on the day following θ_{1} to the constant of the constant $\chi e^{\pm i t}$ such date, operate as a certificate of release as defined in IRC 6325(a). The second of the in the art before a thin series with the series of the ser *** NOT AFFLICABLE TO A RUFILED NOTICE *** Tax Period Unpaid Balance Date of Last Day for dentifying Number lying Number Assessment - Asses Kind of Tax a Refiling of Assessment or read to Ended ... 130-27:52 100 (0) 19 1 March (b) 21 3 2 3 3 merals (8) securi 23 5713.60 main 12/31/82 1040 Fig. N/A $\sqrt{2} R^{1/2} L^{1/2}$ N 20. ooisi da s compress and recording their waste as before 389136 JUST भूगञ्जूका ।।) जन श्रीकारि gent of place to a letter sold topic library than it had to and the published of Kall, in Impalia is the breakful 10 1 obses 01 1.km. dans on their or र इन्द्रान्ति । व्यक्ति विकास विकास । anth yearship that व एका रहा के राज्य है और हर के 25000 and moitestore and masses medica-Lynk to high the artificial to or to expensive answer in and in enton by and sove steems 4407722 no get mill other read their Harriston and sectors of te-. Fil∭ pratote y Sou 6323. Velicity and Erferer A eregionality in A e properties. NOTICE OF FEDERAL TAX IEN REFLING of the marriage of the admitted of The experience of managed to the control of the con County one or rell somedisti Serial ID: 368817806 Notice Filed At: Cook Bill grade prairie prairie provincia de la compresión de Therman q yazqueşte 1 52 7 024. 10) 6332 tomer in New address or to di sterila is buen, bi تعمرا فيدرالها 505 67 AND BOX DOS HER STREET Committee the terminate of yes particular of ye control out on the fraction possession of the following the programment of the first base from the design of the fraction based some statements and the first based some statement of the first based some statements. grander the state of the Brown Little Brown Side ्यान्तराच्याच्या र 🕼 अञ्चलका and the election relations to 2500000 2000 DATE: 09/20/88/5/25 \$9.6 pertiator i necessario dell' take Investigation of the Title: Revenue Officer Laggeda Signoture: for Cas Johnsen Place of Filing and an Recorder of Deeds non-paints agained by gragory hard on \$ 100 to the 5713.60 to the control of the control Total 🔠 bus smaled which is supplied cook County sets a county with the county of the county o noite existence von 100 noite anciel Chicago, 1011 10 60602 and a monthly expense entergraphic terror of the later of the color HI HAS AND BY A COMMON OF ELEGANDERS - AutograS Association of the first programs as a constraint of the constrain Chicago of L. Berner Commen th sight his his appreciant represent the control party (C). क्षा २० १० प्रतासक के में अधियों है कराया है एक स्थाप पर १५ में सबस्य का उपने placens to cold an of project stricting on and This notice was prepared and signed at Land and the second of the the first term particular to the total particular and the part of the BOX BERT LEADER HER COOK the facility of the copyright of the parent particle of the property and the control of the particle of the control of the con October 85 a problem to post off lytergets that to tube will be helose integra, em cosociadas destindos sucresados polícidos selectores selectores de consecuencia de la compansión de la compan the more than a member of the modern cobests of the signification to the state of t $_$ day of $_$ man got it and only. Section of the same MED OF LESSON WINDS IN LAST A PARTICULAR OF LINES क कार्यक रोज में हैं। इसीय दूरी की प्राप्ति में भागवाद की पार्क्स की Signature 1 timber চুন্দ্ৰকাৰ কট e decles Revenue Officer Johnson

(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 Internal Revenue Coda

Sec. 6321. Lien For Taxes.

if any person flable to pay any tax 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 allen 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 ilen 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 lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. — 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 thereof which meets the requirements of subsection (f) has been filed by the Secretary.

in Place For Filing Notice; Form. - 3 144

(1) Place For Filing - 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 State, in which the property subject to the lien is situated;

(B) 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 lien is situated, whonever 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 fren is situated in the District of Columbia.

(2) Situs Of Property Subject To Lisn - 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 tampible or intampible, at the residence of the axpa or at the time the notice of lien is filled.

Foi ourgoses of paragraph (2) (B), the residence of a corporation or partnursh p shall be deemed to be the place at which the principal cuerculuse office of the business is located, and the residence of a telloy of whose residence is without the United States shall be 60 and to be in the District of Columbia.

States shall be done to be in the District of Columbia.

(3) Form - he form and content of the notice referred to in subsection (a shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of faw reg (rdin) the form or content of a notice of lian.

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

1. Securities

2. Motor vehicles

3. Personal property purchased at retail

4. Personal property purchased in casual sale

5. Personal property subjected to possessory item 6. Real property tax and special assessment items

 Residential property subject to a mechanic's illen for certain repairs and improvements

8. Attorney's flens

9. Certain insurance contracts

10. Passbook loans

(g) Refiling Of Notice. — For purposes of this section.

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

(2) Place For Filing. — A notice of then refiled during the required refiling period shall be effective only

(A) II •

 (i) such notice of lien is reflied in the office in which the prior notice of flen 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

(B) in any case in which, 90 days or more prior to the date of a refilling 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 iten is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) Required Reflling Period. — In the case of any notice of tien, 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 for such notice of lien.

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

(a) Release O1 Lieft. — 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 become legally unenforceable; or

(2) Band Accepted. There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the a nount assessed, together with all interest in respect thursof, within the time prescribed by law (including and extension of a chitine), and that is in accordance with such requirements of time to terms, conditions, and form of the band and surelies there are a may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

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

(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 evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.