

UNOFFICIAL COPY

Form 688(Y)

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Department of the Treasury - Internal Revenue Service

(Rev. December 1985)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Chicago, IL	Serial Number 366819725	For Record Use by Recording Office
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As provided by sections 6321, 6322, and 6325 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.

86539618

Name of Taxpayer ROSAGER & SHEILA PARKER

Residence 2630 E 75th
CHICAGO, IL 60645-2904

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is mailed by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6329(f).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	358-42-0154	06/01/87	07/01/93	4261.32
1040	12/31/87	358-42-0154	05/30/88	06/29/94	1845.39

Place of Filing
Recorder of Deeds
Cook County
Chicago, IL 60602
Total \$ 6106.71

This notice was prepared and signed at Chicago, IL, on this, _____

the 4th day of November, 19 88

Signature for Dorothy Q. Smith
Title Chief Collect.
36-01-0000

(NOTE: Certificate of office authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien)

Rev. Rul. 71-406, (87-1 - 2 C.B. 300)

Form 688(Y) (Rev. 12-85)

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Chief of Registry

NOTICE OF SALE

CHITHEAD 11

2092-24606

Exemption From Judgment Lien

Sec. 6321. Lien For Taxes.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount...

Sec. 6322. Period Of Lien.

Unless otherwise provided by law, the lien imposed by section 6321 shall remain in full force and effect until the liability for the amount...

Sec. 6323. Validity and Priority Against Certain Parsons.

As Purchaser, Holder Of Security Interests, Mechanic's Liens, And Judgment Lien Creditors. - The lien imposed by section 6321 shall not be valid against any purchaser, holder of a security interest, mechanic's lien, or judgment lien creditor...

(1) Place For Filing Notice; Form.

(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 the 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 the lien 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 Or The Clerk 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.

(ii) City or the jurisdiction in which the property is situated - (A) Real Property. - In the case of real property, in the office of the clerk of the District Court for the judicial district in which the property subject to the lien is situated; and

(B) Personal Property. - In the case of personal property, whether tangible or intangible, in the office of the clerk of the District Court for the judicial district in which the property subject to the lien is situated.

(3) Notice of Filing. - The notice of filing shall be filed in the office of the clerk of the District Court for the judicial district in which the property subject to the lien is situated, and in the office of the clerk of the District Court for the judicial district in which the property subject to the lien is situated.

(4) Form. - The notice of filing shall be in the form prescribed by the Secretary. Such notice shall be accompanied by the other evidence of law if any in the form of a notice of lien.

Note: See section 6323(a) for protection 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 second sale
5. Personal property subject to possessory lien
6. Real property tax and special assessment liens
7. Residential property subject to a State or local lien for certain repairs and improvements
8. Attorney's fees
9. Certain insurance contracts
10. Federal taxes

(2) Mailing Of Notice. - For purposes of this section -

(A) Mailing Date. - Where notice of filing is mailed by the manner prescribed in paragraph (1) during the required mailing period, such notice of filing shall be deemed to have been filed in the office of the clerk of the District Court for the judicial district in which the property subject to the lien is situated on the date of mailing.

(B) Place For Filing. - A notice of filing mailed during the required mailing period shall be deemed to have been filed in the office of the clerk of the District Court for the judicial district in which the property subject to the lien is situated on the date of mailing.

(C) Mailing Date. - A notice of filing mailed during the required mailing period shall be deemed to have been filed in the office of the clerk of the District Court for the judicial district in which the property subject to the lien is situated on the date of mailing.

(D) Mailing Date. - A notice of filing mailed during the required mailing period shall be deemed to have been filed in the office of the clerk of the District Court for the judicial district in which the property subject to the lien is situated on the date of mailing.

(E) Mailing Date. - A notice of filing mailed during the required mailing period shall be deemed to have been filed in the office of the clerk of the District Court for the judicial district in which the property subject to the lien is situated on the date of mailing.

(F) Mailing Date. - A notice of filing mailed during the required mailing period shall be deemed to have been filed in the office of the clerk of the District Court for the judicial district in which the property subject to the lien is situated on the date of mailing.

Secretary shall be required to assist in the preparation of a return, which shall be filed in the office of the Secretary...

(A) The one-year period ending on the date of the assessment of the tax.
(B) The one-year period ending on the date of the assessment of the tax, after the date of the preceding assessment...

Sec. 6324. Release Of Lien.

(1) Release Of Lien. - Upon the payment in full of the amount of the tax assessed against the property, the lien imposed by section 6321 shall be deemed to have been satisfied...

(2) Liability Satisfied or Discharged. - The State shall be deemed to have satisfied or discharged the liability for the tax assessed against the property if the State has paid the amount of the tax assessed against the property...

Sec. 6325. Confidentiality And Security Of Information.

(1) Confidentiality Of Certain Information. - The Secretary shall not disclose any information received by him under this section to any person other than the person to whom the information was furnished...

(2) Confidentiality Of Certain Information. - The Secretary shall not disclose any information received by him under this section to any person other than the person to whom the information was furnished...

(3) Confidentiality Of Certain Information. - The Secretary shall not disclose any information received by him under this section to any person other than the person to whom the information was furnished...

(4) Confidentiality Of Certain Information. - The Secretary shall not disclose any information received by him under this section to any person other than the person to whom the information was furnished...