

UNOFFICIAL COPY

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

Part 1 - Kept By Recording Office

(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. 408)

Signature: *[Signature]* for K. Johnson  
Title: Revenue Officer

the 26th day of January, 1988

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

Kind of Tax	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Rolling (e)	Unpaid Balance of Assessment (f)
1040	12-31-86	[REDACTED]	6-08-87	7-08-93	7040.57
Total					7040.57

Recorder of Deeds  
Cook County  
Chicago, IL 60602

88049587

Property of Cook County

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is relied 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 6325(a).

Residence  
711 EAST TALCON DRIVE  
ARLINGTON HEIGHTS, IL 60005

Name of Taxpayer  
JAMES MEHL

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.

District: Chicago, IL  
Serial Number: 368801740

For Optional Use by Recording Office

Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. December 1985)

Department of the Treasury - Internal Revenue Service

Form 668(Y) 179

88049587

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) Place For Filing. - A notice of lien referred to in subsection (1) shall be filed in the office in which the property is situated.

- (1) General Rule. - Unless notice of lien is referred to in subsection (2) during the required raffle 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 raffle period.

- (a) Raffle Of Notice. - For purposes of this section - (1) Securities (2) Motor vehicles (3) Personal property purchased at retail (4) Personal property purchased in casual sale (5) Personal property subjected to possessory lien (6) Real property tax and special assessment liens (7) Real property subject to a mechanic's lien for certain repairs and improvements (8) Attorney liens (9) Certain insurance contracts (10) Passbook loans

(2) State 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 residence of the taxpayer at the time the notice of lien is filed.

(b) Place For Filing Notice; Form. - (1) Lien Traders. - The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lien, or judgment creditor until notice thereof which meets the requirements of subsection (1) has been filed by the Secretary.

(2) Period Of Lien. - Unless another date 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 lapse of time.

(3) Release Of Lien Or 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 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 a amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that in accordance with such regulations as may be specified by such regulations.

(2) Disclosure of amount of outstanding lien. - If a notice of lien has been filed pursuant to section 6321(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.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. - Sec. 6153. Confidentiality and Disclosure of Returns and Return Information.

(l) 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 a amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that in accordance with such regulations as may be specified by such regulations.

(m) Release Of Lien Or 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 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 a amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that in accordance with such regulations as may be specified by such regulations.

(n) Required Raffle Period. - In the case of any notice of lien, the term "required raffle 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 8 years after the close of the preceding required raffle period for such notice of lien.

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 (f) in the State in which such residence is located.

United States

COOK COUNTY, ILLINOIS FILED FOR RECORD

1988 FEB - 3 AM 04

Notice of Tax Lien

Filed this 880419 at ml. day of

Clerk (or Registrar)

\$7.00 FILING

Form 6061 (7-82)