

Notice of Federal Tax Lien Under Internal Revenue Laws

For Optional Use by Recording Office

District: Chicago, IL

Serial Number: 368807768

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.

Name of Taxpayer: GERALD A. PRENDERGAST

Residence: 10118 S. ROMAN EVERGREEN PARK, IL 60642

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).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (c)	Last Day for Reiling (e)	Unpaid Balance of Assessment (f)
1040	12-31-81	[REDACTED]	8-27-84	9-26-90	6005.00

Place of Filing	Recorder of Deeds	Total
Cook County, IL	60602	6005.00

This notice was prepared and signed at Chicago, IL, on this 19th day of April, 1988.

Signature: Mr. A. Bjorkland 1409 Title: Revenue Officer

-88-175317

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UNOFFICIAL COPY

Part 1 - Kept By Recording Office

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

NOTE: Certificate of Office authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien (Rev. Rul. 71-466, 1971-2 CB 409)

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 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 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.

Sec. 6323. Validity and Priority Against Certain Persons.
 (a) Purchasers, Holders of Security Interests, Mechanics 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 creditor until notice is given to such person by the Secretary.

Sec. 6324. 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 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
 (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 subsection (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.

Sec. 6325. 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 the liability satisfied or unenforceable. The Secretary finds that the liability for the amount assessed, together with all interest in respect thereto, has been fully satisfied or has become legally unenforceable or
 (2) Good accepted. — There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect to the property, which the time prescribed by law (including any extension of such time), and that is in accordance with such regulations as the Secretary may prescribe, and form of the bond required, including conditions, terms, conditions, and form of the bond and surety thereon, as may be specified by such regulations.

Sec. 6102. Confidentiality and Disclosure of Returns and Return Information.
 (1) Return Information For Tax Administration Purposes. — (A) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6321, 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.
 (B) In any case in which, 90 days or more prior to the date of a mailing 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 (1) in the State in which such residence is located, the Secretary shall, in the case of any notice of lien, the term "required mailing period" means (A) the one-year period ending 30 days after the expiration of 5 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 5 years after the close of the preceding required mailing period for such notice of lien.

Sec. 6326. 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 the liability satisfied or unenforceable. The Secretary finds that the liability for the amount assessed, together with all interest in respect thereto, has been fully satisfied or has become legally unenforceable or
 (2) Good accepted. — There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect to the property, which the time prescribed by law (including any extension of such time), and that is in accordance with such regulations as the Secretary may prescribe, and form of the bond required, including conditions, terms, conditions, and form of the bond and surety thereon, as may be specified by such regulations.

Sec. 6102. Confidentiality and Disclosure of Returns and Return Information.
 (1) Return Information For Tax Administration Purposes. — (A) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6321, 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.
 (B) In any case in which, 90 days or more prior to the date of a mailing 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 (1) in the State in which such residence is located, the Secretary shall, in the case of any notice of lien, the term "required mailing period" means (A) the one-year period ending 30 days after the expiration of 5 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 5 years after the close of the preceding required mailing period for such notice of lien.

Filed this _____ day of _____, at _____, _____, Missouri.

8 APR 27 2008

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COOK COUNTY, ILLINOIS

FILED FOR RECORD

888 APR 27 2008

Notice of Tax Lien

United States vs.

No. _____

Clerk (or Registrar).

Form 6061(Y) (Rev. 12-65)