

UNOFFICIAL COPY

Form **668**

(Rev. July 1987)

Notice of Federal Tax Lien Under Internal Revenue Laws

8-20-182

District
Chicago

Serial Number

For Optional Use by Recording Office

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 **Lucille & Steven Lewis EIAL PTR**
Steven Lewis Gen Ptr
Lewis Funeral Home

Residence
7600 W. Grand Ave.
Elmwood Park, IL. 60635

IMPORTANT RELEASE INFORMATION-With respect to each assessment listed below, unless notice of lien is refiled 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 (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09-30-87	██████████	03-07-88	04/06/94	7401.65
Place of filing Recorder of Deeds Cook County Chicago, IL.				Total	\$ 7401.65

330 E. 22nd Street, Lombard, IL. 60148

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

the _____ day of _____, 19____

Signature



Title

Revenue Officer

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

8-20-182

No. 514-6000-50

United States

VS.

Notice of Tax Lien

11.00

COOK COUNTY RECORDER

Filed this

19 12:21:00

day of

19

at

DEPT-03

m.

Clerk (or Registrar)

Form 608 (Rev. 7-87)

Excerpts From Internal Revenue Code

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 in satisfaction 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, Mechanic's Liens, 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 lien, or judgment lien creditor until notice thereof which meets the requirements of subsection (b) has been filed by the Secretary.

NOTE: See section 6321, 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 at auction sale
5. Personal property subjected to possession lien
6. Real property tax and special assessment liens
7. Residential property subject to a maintenance lien for certain repairs and improvements
8. Attorney's liens
9. Certain insurance contracts
10. Passbook loans

(1) Place For Filing Notice. Form —

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

- (A) Under State Law.—
(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; or

(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 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.

(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 residence of the taxpayer, at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a corporation or partnership is deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice may be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

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

(A) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (4) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed, or, in accordance with subsection (1), after the expiration of such refiling period.

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

(i) such notice of lien is filed in the office in which the property subject to the lien was first filed; and

(ii) in the case of the property, the notice of lien is refiled in the office in which the property is situated, or in the office in which the property is situated, or in the office in which the property is situated, or in the office in which the property is situated.

(C) Refiling.—Not later than 30 days or more prior to the date of a notice of lien or its refiling under paragraph (4), the Secretary shall send, in the manner prescribed in regulations issued by the Secretary, notice to the taxpayer in the taxpayer's home address, if a notice of such lien is first filed in accordance with subsection (1) in the State in which such residence is located.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling 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 day, not more than 30 days after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property

(a) Release Of Lien.—If the Secretary determines that a certificate of release of any lien imposed by section 6321, or of any internal revenue tax not so imposed, is appropriate, he may issue such certificate.

(1) Liability Satisfied.—If the Secretary determines that the liability for the tax in respect of which the lien or interest in respect of which the lien or interest was imposed has become legally unenforceable, he may issue such certificate.

(2) Bonds Accepted.—If the Secretary determines that the taxpayer has accepted a bond in lieu of the tax, upon the payment of the amount so accepted, together with any interest in respect thereof, with the Secretary, he may issue such certificate, including any extension of such time as may be necessary in accordance with such requirements as the Secretary may prescribe, and form of the bond and related matters as 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 tax liability.—If a notice of lien has been filed, the amount of the outstanding obligation, together with any interest, may be disclosed to any person who has provided sufficient evidence that he has a right in the property subject to the lien or interests to obtain a right in the property.

Property of Cook County

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