

# UNOFFICIAL COPY

Form 668 (Y) (Rev. 7-88)

NOTICE: Certificate of office authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien (Rev. Rul. 71-468, 1971-2 C.B. 400)

Part 1 Rept By Recording Office

Signature *M. Williams*  
 For Dorothy D. Smith

Title  
 Chief Collect.

36-01-0000

the 17th day of September 89

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

Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Rolling	Unpaid Balance of Assessment
1040	12/31/88	353-26-1494	05/29/89	06/28/89	5567.50
					5567.50
Total					\$ 5567.50

**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).

**Name of Taxpayer:** CURTIS A & ARLENE JACKSON  
**Residence:** 2035 RING AVE  
 EVANSTON, IL 60201-2713

**District:** Chicago, IL  
**Serial Number:** 368914504

## Notice of Federal Tax Lien Under Internal Revenue Laws

Department of the Treasury - Internal Revenue Service

Form 668 (Y) 26 (Rev. 7-88)

\$7.00  
 FILING  
 89468401

Property of Cook County, Illinois

Section 6321. Lien For Taxes. If the property subject to the lien is situated in the District of Columbia, in the office of the Recorder of Deeds of the District of Columbia. (C) With Recorder of Deeds of the District of Columbia.

Section 6322. Period of Lien. Unless another date is specifically fixed by law, the lien hereinafter provided 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.

Section 6323. Validity and Priority Against Certain Persons, Holders of Security Interests, Mortgagees, Lienors, and Judgment Lien Creditors. The lien imposed by section 6321 shall not be valid against any purchaser, holder of a security interest, mortgagee, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

Section 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 -

(1) 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 (2) 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 is situated; or (3) 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 an 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.

Section 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 -

(1) Real Property. - In the case of real property, at its physical location; or (2) 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 shall be 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.

(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.

(2) 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.

(2) Places For Filing. - A notice of lien referred during the required filing period shall be effective only - (A) If - (i) such notice of lien is filed in the office in which the notice of lien was filed; and (ii) in the case of real property, the fact of filing is entered and recorded in an index to the extent required by subsection (f) (A), and (B) in any case in which, 90 days or more prior to the date of a filing of notice of lien under subparagraph (A), the

(1) General Rule. - Unless notice of lien is filed in the manner prescribed in paragraph (2) during the required filing period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)). (2) Places For Filing. - A notice of lien referred during the expiration of such filing period - (A) If - (i) such notice of lien is filed in the office in which the notice of lien was filed; and (ii) in the case of real property, the fact of filing is entered and recorded in an index to the extent required by subsection (f) (A), and (B) in any case in which, 90 days or more prior to the date of a filing of notice of lien under subparagraph (A), the

(2) Places For Filing. - A notice of lien referred during the expiration of such filing period - (A) If - (i) such notice of lien is filed in the office in which the notice of lien was filed; and (ii) in the case of real property, the fact of filing is entered and recorded in an index to the extent required by subsection (f) (A), and (B) in any case in which, 90 days or more prior to the date of a filing of notice of lien under subparagraph (A), the

Form 658 (Rev. 7-68) Filed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ at \_\_\_\_\_, m. Clerk (or Registrar). Notice of Tax Lien United States No. \_\_\_\_\_