

Notice of Federal Tax Lien Under Internal Revenue Laws

For Optional Use by Recording Office

District Chicago, IL Serial Number 36914492

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 ROONEY H & LINDA D ALLEN

Residence 5309 S WOODLAWN AVE UNIT 3A CHICAGO, IL 60615-5270

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 lien as defined in IRC 6325(e).

Unpaid Balance of Assessment (i)

Last Day for Retiling (b)

Date of Assessment (d)

Identifying Number (c)

Kind of Tax (a)

Tax Period Ended (a)

1040 12/31/84 330-45-8770 10/14/88 11/13/94 1449.93

1040 12/31/85 330-46-8770 08/03/87 09/02/93 733.97

89488403

Total \$ 15183.90

Place of Filing Chicago, IL

This notice was prepared and signed on the 15th day of September 89

Signature M. Williams For Dorothy O. Smith Chief Collect. 36-01-0000

UNOFFICIAL COPY

(a) Purchaser's, Holders of Security Interests, Mechanic's Lienors, 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 lienor, or judgment lien creditor until...

(b) Real Property. - In the case of real property, in one subdivision, as designated by the laws of such State, in which the property is situated, or designated by the laws of such State, in which the property is situated...

(c) 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...

(d) 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...

(e) Required Refiling Period. - In the case of any notice of lien, the term "required refiling period" means the one-year period ending 30 days after the expiration...

(f) Place For Filing Notice, Form. - (1) Place For Filing - The notice referred to in subsection (a) shall be filed - (i) With the Secretary...

(g) Refiling Of Notice. - For purposes of this section (1) General Rule. - Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling 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 refiling period.

(2) Place For Filing. - A notice of lien refilled during the required refiling period shall be effective only - (i) such notice of lien is refilled in the office in which the prior notice of lien was filed; and (ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (1) (i), and (B) in any case in which, 60 days or more prior to the date of a refiling of notice of lien under paragraph (A), the

(3) Form. - The form and content of the notice referred to in subsection (a) shall be valid, notwithstanding any other provision of law regarding the form or content of a notice of lien. (C) Taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(4) Real Property. - In the case of real property, at the physical location: (A) Real Property. - In the case of real property, at the same address, the amount (including any interest, a lien in favor of the United States upon the property and rights to which any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon the property and rights to property, whether real or personal, belonging to such person.

(5) 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...

(6) Required Refiling Period. - In the case of any notice of lien, the term "required refiling period" means the one-year period ending 30 days after the expiration...

(7) Real Property. - In the case of real property, in one subdivision, as designated by the laws of such State, in which the property is situated, or designated by the laws of such State, in which the property is situated...

(8) 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...

(9) 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...

(10) Required Refiling Period. - In the case of any notice of lien, the term "required refiling period" means the one-year period ending 30 days after the expiration...

(11) Place For Filing Notice, Form. - (1) Place For Filing - The notice referred to in subsection (a) shall be filed - (i) With the Secretary...

(12) Refiling Of Notice. - For purposes of this section (1) General Rule. - Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling 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 refiling period.

SECRETARY RECEIVED WITHIN INFORMATION IN THE MANNER PROVIDED IN REGULATIONS ISSUED BY THE SECRETARY CONCERNING A CHANGE IN THE TAXPAYER'S RESIDENCE, IF A NOTICE OF SUCH KIND IS FILED IN ACCORDANCE WITH SUBSECTION (1) IN THE DISTRICT OF COLUMBIA.

Form with fields for No., United States, and other administrative information.

Notice of Tax Lien

Form with fields for Filed this, day of, 19, at, m, Clerk (or Registrar), and Form 6821 (Rev. 7-89).