

# UNOFFICIAL COPY

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien)

Signature *M. W. Williams*  
 For Dorothy D. Smith  
 Title \_\_\_\_\_  
 Chief Collect, 36-01-0000

the 11th 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 Filing	Unpaid Balance of Assessment
(a)	(b)	(c)	(d)	(e)	(f)
1040	12/31/86	329-24-0409	01/27/87	06/28/95	1483.19
1040	12/31/88	329-24-0409	05/29/89	06/28/95	486.65
Total					\$ 1969.84

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is called 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  
 3033 W. MAYPOLE AVE.  
 CHICAGO, IL 60624

Name of Taxpayer: **QUIS G & RACHEL THOMAS**

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 368913784

**Notice of Federal Tax Lien Under Internal Revenue Laws**

Form 668 (Y) 32  
 Department of the Treasury - Internal Revenue Service

For Optional Use by Recording Office  
 FILING \$7.00  
 89468293

(A) 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 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 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.

(1) Place For Filing Notice; Form. - has been filed by the Secretary.

(2) Personal Property - The lien imposed by section 6321 shall not be valid against any purchaser, holder of security interest, mechanic's lien, or judgment lien creditor until notice thereof, together with the requirements of subsection (1) is made and shall continue until the liability for the amount so assessed for a judgment against the taxpayer arising out of such liability is satisfied or becomes unenforceable by reason of lapse of time.

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 for a judgment against the taxpayer arising out of such liability is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6321. Lien For Taxes. - If any person liable to pay any tax neglects or refuses to pay, after demand, the amount (including any interest, penalties, additions 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.

EXCERPTS FROM INTERNAL REVENUE CODE

Sec. 6321. Lien For Taxes

Form 6321 (Rev. 7-89)

(1) General Rule. - Unless notice of lien is raffled in the manner prescribed in paragraph (2) during the raffling period, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (7) after the expiration of such raffling period.

(2) Place For Filing. - A notice of lien raffled during the raffling period shall be effective only -

1. Securities
2. Motor vehicles
3. Personal property purchased in retail sale
4. Personal property subjected to possessory lien
5. Personal property subjected to security interest
6. Real property tax and special assessment liens
7. Residential property subject to a mechanic's lien for certain repairs and improvements
8. Attorney's liens
9. Certain insurance contracts
10. Passbook loans

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- (1) Release of Lien. - Subject to such requirements as the Secretary may prescribe, the Secretary shall have 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 -
- (a) Release of Lien. - Subject to such requirements as the Secretary may prescribe, the Secretary shall have 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 -
- (b) Release of Lien. - Subject to such requirements as the Secretary may prescribe, the Secretary shall have 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 -

(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.

(C) Partnership - If the residence of a partner in a partnership shall be deemed to be the place at which the partnership business is conducted, and the residence of the partner whose residence is without the United States shall be deemed to be in the District of Columbia.

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

(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.

(A) Disclosure of Returns and Return Information. - Section 6103. Confidentiality and Return Information For Tax Administration Purposes.

Sec. 6103. Confidentiality and Return Information For Tax Administration Purposes.

(1) Liability Satisfied or Unenforceable. - The Secretary finds that the liability for the amount assessed, together with all interest thereon, 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 the amount assessed, together with all interest thereon, at such time, and that is in accordance with such requirements as may be specified by such regulations.

(a) Release of Lien. - Subject to such requirements as the Secretary may prescribe, the Secretary shall have 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 -

(a) Required Raffleing Period. - In the case of any notice of lien, the raffleing 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 6 years after the close of the preceding raffleing 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 filed in accordance with subsection (7) in the State in which such residence is located.

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ at \_\_\_\_\_ m.

Clerk (or Registrar)

Notice of Tax Lien

United States

No. \_\_\_\_\_