

UNOFFICIAL COPY

Form 668 (Y)

139

Department of the Treasury - Internal Revenue Service | 9 9

(Rev. 7-89)

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Chicago, IL Serial Number: 368917280 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 those taxes, and additional penalties, interest, and costs that may accrue.

89543199

**\$7.00
FILING**

Name of Taxpayer: ERROL JAY KIRSCH
ERROL JAY KIRSCH, ARCHITECT

Residence: 1 ATRIUM COURT
BERWYN, IL 60402

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is recalled by the date given in column (d), 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	03/31/89	36-2778377	06/26/89	07/26/95	32745.85
941	06/30/89	36-2778377	09/11/89	10/11/95	22141.23
940	12/31/88	36-2778377	07/03/89	08/02/95	820.10

COOK COUNTY, ILLINOIS
RECORDER OF DEEDS
OCT 15 AM 9:04

Property Clerk's Office
89543199

Place of Filing: Recorder of Deeds, Cook County, Chicago, IL 60602 Total: \$ 55707.18

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

the 31st day of October, 19 89

Signature: [Signature] for S. Mateyka Title: Revenue Officer, 36-01-2009

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-486, 1971-2 C.B. 409)

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

Nc. _____

United States

VS.

Notice of Tax Lien

Filed this _____ day of _____ at _____

Clerk (or Registrar)

00.72
ONLINE

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 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) 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 notice thereof, which meets the requirements of subsection (f) has been filed by the Secretary.

(f) 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; 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 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 shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a partner whose residence is within 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 shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(p) 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 by casual sale
5. Personal property subjected to possessory lien
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

(g) Refiling Of Notice. - For purposes of this section -

(1) General Rule. - Unless notice of lien is refiled 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 (f)) after the expiration of such refiling period

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

- (A) If -
(i) such notice of lien is refiled 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 (f) (4), and
(B) In any case in which, 90 days or more prior to the date of a refiling 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 (f) in the State in which such residence is located.

(b) 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 expiration of 6 years 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. - 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) Liability Satisfied or Unenforceable. - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, 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 in respect thereof within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties the form of which may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(b) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien. - If a notice of lien has been filed pursuant to section 6321(f), 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.

UNOFFICIAL COPY

(NOTE: Certificate of officer authorized by law to take acknowledgment is essential to the validity of Federal Tax Lien Rev. Bul. 71-466, 1971 - 2 C.B. 408)

Signature: *[Signature]*
 J. S. HATEYKA

Title: Revenue Officer
 36-01-2009

the 31st day of October 19 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
941	03/31/89	36-2778377	06/26/89	07/26/95	32745.85
941	06/30/89	36-2778377	09/11/89	10/11/95	22141.23
940	12/31/89	36-2778377	07/03/89	08/02/95	820.10
Total					\$ 55707.18

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is rolled by the date given in column (a), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(e).

Name of Taxpayer: ERROL JAY KIRSCH, ARCHITECT
 Residence: 1 ATRIM COURT, BERNYNS, IL 60402

\$7.00 FILING

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of a rolling of notice of lien under subparagraph (A), the
(B) in any case in which, 30 days or more prior to the date
subsection (1) (4), and
(H) in the case of real property, the fact of rolling is
the prior notice of lien was filed, and
(I) such notice of lien is filed in the office in which
the outstanding obligation secured by such lien may be foreclosed
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) Disclosure of amount of outstanding lien. If a notice of
lien has been filed pursuant to section 6323(f), 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.

(3) Sec. 6103. Confidentiality and
Disclosure of Returns and Return
Information.
(a) Disclosure of Certain Returns and
Return Information For Tax Administration
Purposes.—

(b) Return of Notice.— For purposes of this
section—
(1) General Rule.— Unless notice of lien is rolled
in the manner prescribed in paragraph (2) during the required
rolling 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 rolling period.
(2) Place For Filing.— A notice of lien rolled dur-
ing the required rolling period shall be effective only—
(A) Under State Laws
(i) Real Property.— In the case of real property, in any
State (or the county, or other governmental subdivision, in
which the property subject to the lien is situated, and
(ii) Personal Property.— In the case of personal prop-
erty, 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 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.

(a) Sec. 6323. Validity and Priority Against
Certain Persons.
(1) Purchasers, Holders Of Security In-
terests, Mechanics' Liens, And Judg-
ment Lien Creditors.— The lien imposed by section
6321 shall not be valid against a purchaser, holder of a
security interest, mechanic's lien, or judgment lien creditor until
notice thereof which meets the requirements of subsection (1)
has been filed by the Secretary.

(2) Release Of Lien, Discharge Of Property,
Or Release Of Lien Or
Discharge Of Property.
(a) Release Of Lien.— Subject to such regula-
tions as the Secretary may prescribe, the Secretary shall issue
a certificate of release of any lien imposed with respect to any
property which
(1) Liability Satisfied or Unenforceable.— The Secretary finds
that the liability for the amount assessed, together with all in-
terest in respect thereto, 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 in respect
thereof, within the time prescribed by law (including any exten-
sion of such time), and that is in accordance with such require-
ments as the Secretary may prescribe, and that is in accordance
with such regulations as may be prescribed by such regulations.

(b) Required Rolling Period.— In the case
of any notice of lien, the required rolling 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 required rolling period
for each notice of lien.

(c) Sec. 6325. Release Of Lien Or
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(3) Sec. 6321. Lien For Taxes
Exceptis From Internal Revenue Code
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(1) Sec. 6322. Period Of Lien.
Unless another date is specifically fixed by law, the lien im-
posed by section 6321 shall arise at the time the assessment
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(B) With Clerk Of District Court in the office of the clerk
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(b) Required Rolling Period.— In the case
of any notice of lien, the required rolling 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
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UNITED STATES
DEPARTMENT OF THE TREASURY
BUREAU OF INTERNAL REVENUE

No. _____
United States
vs.
Notice of Tax Lien
Filed this _____ day of _____ at _____ m.

00.72
Clerk (or, Registrar)
Form 668 (Rev. 7-69)