

Form 668 (Y)

1989

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

Notice of Federal Tax Lien Under Internal Revenue Laws

District <u>Chicago, IL</u>	Serial Number <u>388917613</u>	For Optional Use by Recording Office
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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 ROBERT L. ANTONIACI

Residence 1750 N. GARDEN CITY
CHICAGO, IL 60614

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)

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)
1040	12/31/84	344-89-5262	03/15/89	04/12/95	1602.04
		24	9:12	89559048	89559048

Place of Filing <u>Recorder of Deeds</u> <u>Cook County,</u> <u>Chicago, IL 60602</u>	Total	\$	1602.04
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This notice was prepared and signed at Chicago, IL on this, the 7th day of November 19 89

Signature <u>[Signature]</u> For B. McClain	Title Revenue Officer 36-01-1108
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Form 668 (7) (Rev. 7-80)

Filed this

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at

m.

day of

Notice of Tax Lien

United States

VS.

No.

Clerk (or Registrar)

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 assessed 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 continue until the liability for the amount 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 (f) 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 (k) 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 paragraph (a) and (k), 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 (k), in the case of a partnership or partnership, shall be deemed to be the place in which the principal executive office of the business is located, and the residence of a taxpayer 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 subject to the same provisions of law regarding the form and content of such notice.

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

- 1. Life insurance
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased in liquidation
5. Personal property pledged to a security lien
6. Real property tax liens and assessment liens
7. Real estate property subject to a mechanic's lien for certain repairs and improvements
8. Airplane liens
9. Certain insurance contracts
10. Passbook loans

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

- (1) General Rule. - Unless subsection (h) 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 (f) 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 - (A) If - (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 (f) (4), and (B) in any case in which 30 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 filed in accordance with subsection (f) in the State or in the District of such residence is located.

(h) Required Refiling Period. - In the case of a notice of lien, the time for refiling shall be - (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.

Release Of Lien. - Section 6321 shall not apply if the Secretary may prescribe the Secretary shall issue a certificate of release of any lien imposed with respect to any income tax not later than 30 days after the day on which -

- (1) such property is sold or disposed of. The Secretary files that the liability for the tax has been paid in full, and the interest thereon has been fully satisfied, and it has become legally unenforceable; or (2) a bond acceptable to the Secretary and accepted by him, a bond that is conditioned upon the payment of the amount assessed, together with all interest and expense thereon within the time prescribed by law, including any extensions of such time, and that is in accordance with such requirements, including terms, conditions, and form of the bond and covenants thereon, as may be prescribed 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 outstanding debt. - 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 and intends to obtain a right in such property.