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Form 668(Y)

440

Department of the Treasury - Internal Revenue Service

Rev. December 1985

Notice of Federal Tax Lien Under Internal Revenue Laws

District

Serial Number

For Optional Use by Recording Office

Chicago, IL

368908704

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 SAMUEL & MARY A TURNER

89298776

Residence 111 NORTH LOREL
CHICAGO, IL 60644

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled 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	12/31/82	██████████	09/21/87	10/21/93	6535.65
1040	12/31/83	██████████	09/20/87	10/28/93	8308.14
1040	12/31/84	██████████	07/01/85	07/31/91	4545.87

Place of Filing

Recorder of Deeds
Cook County
Chicago, IL 60602

Total

\$

19389.66

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

the 7th day of June, 1989

Signature

J. Baker
for G. Reynolds

Title

Revenue Officer
36-01-1406

(NOTE: Certificate of publication required by law to take adverse judgments is not essential to the validity of Notice of Federal Tax Lien.
Rev. Rul. 77-466, 1977-2 CB 409

Part 1 - Kept By Recording Office

Form 668(Y) Rev. 12-85

UNOFFICIAL COPY

No.

United States

VS.

Notice of Tax Lien

89298776

Filed this

day of

INITIAL FILING \$7.00

Clerk for Registration

Internal Revenue Code

Section 6321. Tax liability in case of neglect or refusal to pay tax. (a) In case of neglect or refusal to pay any tax assessed against any person, the Secretary may collect such tax in full or in part by a lien in favor of the United States in all or any part of the property of such person, whether real or personal, tangible or intangible, and whether such property is in the possession, custody, or control of such person or of any other person.

Priority of Lien

(b) The lien created by this section shall have the same priority as a lien in favor of a creditor who has obtained a judgment against the taxpayer and has levied on the property of such taxpayer.

Priority of Lien Against Certain Persons, Partners, Holders Of Security Instruments, Mechanics Lienors, And Judgment Creditors

(c) The lien imposed by section 6321 shall have priority over the lien of a security interest in property of a taxpayer who is liable for the tax, and over the lien of a judgment creditor, if the requirements of subsection (d) has been met.

For Filing Notice: Form.

(d) The lien imposed by this section shall be effective only if notice of lien is filed with respect to such tax liability in accordance with subsection (e).

(e) Notice of lien shall be filed in the office in which the principal office of the taxpayer is located, or in the office in which the principal office of the business is located, or in the office in which the taxpayer's residence is located, or in the office in which the property is located.

(f) Notice of lien shall be filed in the office in which the principal office of the taxpayer is located, or in the office in which the principal office of the business is located, or in the office in which the taxpayer's residence is located, or in the office in which the property is located.

(g) Notice of lien shall be filed in the office in which the principal office of the taxpayer is located, or in the office in which the principal office of the business is located, or in the office in which the taxpayer's residence is located, or in the office in which the property is located.

(h) Notice of lien shall be filed in the office in which the principal office of the taxpayer is located, or in the office in which the principal office of the business is located, or in the office in which the taxpayer's residence is located, or in the office in which the property is located.

(2) Sites Of Property Subject To Lien.

(A) Real property shall be deemed to be located at its physical location or

(B) Personal property, in the case of personal property, if 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 office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be the District of Columbia.

(3) 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(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to such tax liability.

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail
- 4. Personal property purchased in 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

Refiling Of Notice.

(a) 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 (f), after the expiration of such refiling period.

Place For Filing.

(b) A notice of lien refilled during the required refiling period shall be effective only if

(1) such notice of lien is refilled in the office in which the principal office of lien was filed, and

(2) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by section 6323.

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.

(3) 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, including its terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

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

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, 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.