

Notice of Federal Tax Lien Under Internal Revenue Laws

For Optional Use by Recording Office

District

Serial Number

Chicago 368911572

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: **LEONARDO JR & GUADALUPE JAMIE GOMEZ**

Residence: **804 HARRISON ST APT D3
DAK PARK, IL 60304-1136**

IMPORTANT RELEASE INFORMATION: Will 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 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 Rolling (e)	Unpaid Balance of Assessment (f)
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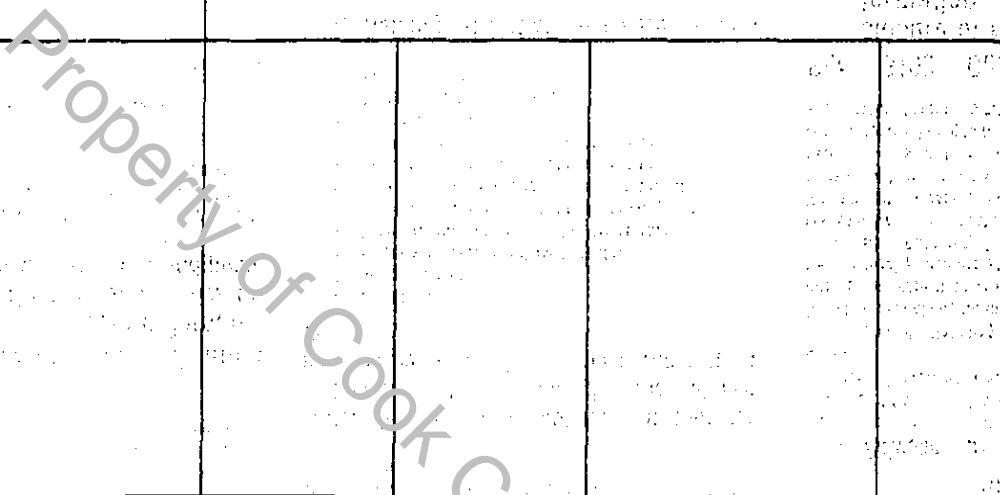
1040	12/31/87	333-60-0848	05/22/89	06/21/89	2665.07
1040	12/31/87	333-60-0848	07/26/88	08/24/88	2665.07

Place of Filing	Total
Chicago, IL 60602	\$ 2665.07

This notice was prepared and signed at Chicago, IL on this _____ 4th day of August, 1989.

Signature: *[Handwritten Signature]*
For: **MORTUARY D. SMITH**

Title: **Chief, Collect.**
36-01-0000



(2) Status 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, in one office within the State (as designated by the laws of such State, in subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and (B) 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; and (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. - (A) Under State Laws - section (a) shall be filed - (1) Place For Filing - The notice referred to in subsection (a) shall be filed by the Secretary.

(a) Purchasers, Holders Of Security Interests, Mechanics' Liens, 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 lien, or judgment lien creditor until notice thereof which meets the requirements of subsection (1) has been filed by the Secretary.

Sec. 6323. Validity and Priority Against Certain Persons. - Purchasers, Holders Of Security Interests, Mechanics' Liens, 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 lien, or judgment lien creditor until notice thereof which meets the requirements of subsection (1) has been filed by the Secretary.

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. 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. 6320. Release Of Property, Discharge Of Lien, Or Release Of Lien. - (a) Release Of Property. - 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 regulations as may be prescribed by such regulations.

Sec. 6319. Confidentiality and Disclosure of Certain Returns and Return Information For Tax Administration Purpose. - (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.

(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 - (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 (1) (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 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.

(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 - (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 (1) (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 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. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail
- 4. Personal property purchased in casual sale
- 5. Personal property subject to possessory lien
- 6. Real property tax and special assessment liens
- 7. Residential property subject to mechanic's
- 8. Attorney's liens
- 9. Certain insurance contracts
- 10. Passbook loans

Note: See section 6327 for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- (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 regulations as may be prescribed by such regulations.

(c) 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 the one-year period ending with 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.

(a) Release Of Property, Discharge Of Lien, Or 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 regulations as may be prescribed by such regulations.

(2) Status 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, in one office within the State (as designated by the laws of such State, in subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and (B) 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; and (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.

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No. _____ United States vs. FILING \$7.00 Notice of Tax Lien Filed this _____ day of _____, 19____, at _____, _____, _____ Clerk (or Registrar). Form 6026 (Rev. 1-80)