

Form 668 (Y)

26

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Chicago, IL	Serial Number 369016042	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 these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ALLAN & GWENDYLN L LAUD

Residence 15117 PAGE AVE 2 HARVEY, IL 60426-3057

90421791

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled 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 6326(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	12/31/85	[REDACTED]	06/02/86	07/02/92	345.37

COOK COUNTY ILLINOIS FILED FOR RECORD

1990 AUG 30 AM 9 41

90421791

Recorder of Deeds Cook County Chicago, IL 60602

Total \$ 345.37

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

14th day of August 19 90

Signature for Dorothy G. Smith

Title Chief Collect. 36-01-0000

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-488 1971 - 2 C.B. 409)

Internal Revenue Service

Form 6010 (Rev. 1-22-60)

of the Internal Revenue Service (including the Internal Revenue Code) and the Internal Revenue Manual. Demand for payment of the tax is made by the Internal Revenue Service. The Internal Revenue Service is the only agency authorized to collect the tax. The Internal Revenue Service is the only agency authorized to enforce the tax. The Internal Revenue Service is the only agency authorized to administer the tax. The Internal Revenue Service is the only agency authorized to regulate the tax. The Internal Revenue Service is the only agency authorized to supervise the tax. The Internal Revenue Service is the only agency authorized to control the tax. The Internal Revenue Service is the only agency authorized to direct the tax. The Internal Revenue Service is the only agency authorized to manage the tax. The Internal Revenue Service is the only agency authorized to operate the tax. The Internal Revenue Service is the only agency authorized to maintain the tax. The Internal Revenue Service is the only agency authorized to protect the tax. The Internal Revenue Service is the only agency authorized to promote the tax. The Internal Revenue Service is the only agency authorized to advance the tax. The Internal Revenue Service is the only agency authorized to develop the tax. The Internal Revenue Service is the only agency authorized to improve the tax. The Internal Revenue Service is the only agency authorized to innovate the tax. The Internal Revenue Service is the only agency authorized to create the tax. The Internal Revenue Service is the only agency authorized to establish the tax. The Internal Revenue Service is the only agency authorized to implement the tax. The Internal Revenue Service is the only agency authorized to execute the tax. The Internal Revenue Service is the only agency authorized to perform the tax. The Internal Revenue Service is the only agency authorized to carry out the tax. The Internal Revenue Service is the only agency authorized to put into effect the tax. The Internal Revenue Service is the only agency authorized to bring about the tax. The Internal Revenue Service is the only agency authorized to cause the tax. The Internal Revenue Service is the only agency authorized to make the tax. The Internal Revenue Service is the only agency authorized to do the tax. The Internal Revenue Service is the only agency authorized to perform the tax. The Internal Revenue Service is the only agency authorized to carry out the tax. The Internal Revenue Service is the only agency authorized to put into effect the tax. The Internal Revenue Service is the only agency authorized to bring about the tax. The Internal Revenue Service is the only agency authorized to cause the tax. The Internal Revenue Service is the only agency authorized to make the tax. The Internal Revenue Service is the only agency authorized to do the tax.

PROPERTY

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 or 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 in respect to such property, whether or not such property is in the possession, custody, or control of the person liable to pay the tax.

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

A Place For Filing Notice; Form.

- (1) Place For Filing - The notice referred to in subsection (a) shall be filed -
- (A) Under State Law
- (B) 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
- (C) 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
- (D) 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 the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (E) 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.

Sec. 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to such property.

- 1. State law
- 2. Federal law
- 3. Federal property
- 4. Real property
- 5. Personal property
- 6. Judgment lien
- 7. Security interest
- 8. Mechanic's lien
- 9. Judgment lien creditor
- 10. Notice

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

- 1. State law
- 2. Federal law
- 3. Federal property
- 4. Real property
- 5. Personal property
- 6. Judgment lien
- 7. Security interest
- 8. Mechanic's lien
- 9. Judgment lien creditor
- 10. Notice

(b) Filing Of Notice

(1) General Rule. - Where notice of lien is filed in the manner prescribed in paragraph (a) during the regular mailing period, such notice of lien shall be treated as filed on the date on which it is filed by the Secretary and subsection (a) after the expiration of such mailing period.