

UNOFFICIAL COPY

Form 668 (Y)

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Department of the Treasury Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District Chicago, IL Serial Number 369016660 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.

90446120

Name of Taxpayer AMADOR GARCIAResidence 5239 S HERMITAGE
CHICAGO, IL 60609-5724

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 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	[REDACTED]	03/07/88	04/06/90	2233.39

COOK COUNTY ILLINOIS
FILED FOR RECORD

1990 SEP 13 AM 9:06

90446120

Place of Filing Recorder of Deeds
Cook County
Chicago, IL 60602

Total \$ 2233.39

This notice was prepared and signed at Chicago, IL on this
the 22nd day of August, 19 90

Signature M. Williams
for Dorothy O. 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. 71-466, 1971 - 2 C.B. 409)

Notice of Federal Tax Lien Under Internal Revenue Code

338014480

Notice of Federal Tax Lien

ANADOR GARCIA

2 HERMITAGE
CADD, IL 60609-2734

USIA:AD

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 assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States against all property and rights to property, whether real, personal, or mixed, 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.

(3) Date 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 in the case of property of which the physical location is not ascertainable, at the residence of the taxpayer at the time the notice of lien is filed.

(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 taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

Note: See section 6323(b) 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 in good faith
4. Personal property purchased in good faith
5. Personal property subject to prior 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. Federal 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 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 State 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

Sec. 6321

(a) Release Of Lien. - If the Secretary issues a certificate of release of an internal revenue tax not in which -

- (1) Liability Satisfied or Released - If the liability for the amount assessed is satisfied or released, the lien shall be deemed to be satisfied or released, and the lien shall be deemed to be unenforceable; or
- (2) Bond Accepted - If a bond has been accepted by him in full satisfaction of the amount assessed, and the lien is satisfied or released, the lien shall be deemed to be satisfied or released, and the lien shall be deemed to be unenforceable; or

Sec. 6109

Disclosure of Tax Information For Purposes -

(2) Disclosure of Tax Information - If a notice of lien has been filed against a taxpayer, the taxpayer shall be deemed to have a right in the property to which such lien is attached to obtain a right in such property.

22-01-0000