

# UNOFFICIAL COPY

Form 668 (Y)

26

Department of the Treasury - Internal Revenue Service

170

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Chicago, IL</b>	Serial Number <b>369016795</b>	<i>For Optional Use by Recording Office</i>
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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.

FILED  
90446170

Name of Taxpayer **THEODIS WILLIAMS**

Residence **7801 S PAULINA  
CHICAGO, IL 60620-4430**

**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	12/31/84	██████████	06/05/89	07/05/95	1459.92
1040	12/31/85	██████████	05/23/90	06/27/96	561.65

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

Total \$ **2021.57**

COOK COUNTY, ILLINOIS  
FILED FOR RECORD

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

1990 SEP 13 AM 9:12

90446170

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) Form 668 (Y) (Rev. 7-89)

Notice of Federal Tax Lien Under Internal Revenue Code

PROPERTY OF CHIEF OF BUREAU OF REVENUE

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 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 arise at the time the assessment is made and shall continue until the liability for the amount so assessed for 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.

(2) Real Property - In the case of real property, the physical location, as shown on the plat, of the property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

(3) Form - The 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:

1. Securities
2. Motor vehicles
3. Personal property purchased in good faith
4. Personal property purchased in good faith
5. Personal property subjected to power of sale
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. Peaseback loans

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

(2) Place For Filing. - A notice of lien refilled during the required refiling period shall be treated as filed in -
(A) (i) such office of the Secretary as is designated in the prior notice of lien was filed; and
(ii) in the case of real property, the last office in which the notice of lien was filed, if the notice of lien was filed in such office and recorded in the public records 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

Required Refiling Period. - If any notice of lien, the term prescribed in subsection (g)(1) is not refilled during the required refiling period, the notice 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.

(A) the one-year period ending on the date on which the notice of lien was filed; and
(B) the one-year period ending on the date on which the notice of lien was filed.

Sec. 6325. Release Of Lien.

(a) Release Of Lien. - The Secretary may, upon the request of the taxpayer, issue a certificate of release of any lien imposed by section 6321 if the taxpayer has paid the amount of the internal revenue tax not later than the date which -
(1) Liability Satisfied or Unenforceable - that the liability for the amount assessed in respect thereof, has been fully satisfied or is legally unenforceable; or
(2) Bond Accepted - That the taxpayer has accepted by him a bond that is approved by the Secretary, in the amount of the amount assessed, together with interest thereon, within the time prescribed in subsection (a), and that the taxpayer has made arrangements to meet the requirements of subsection (a), as may be determined by the Secretary.

Sec. 6326. Disclosure Of Certain Information For Tax Purposes.

(a) Disclosure Of Certain Information For Tax Purposes. - The Secretary may, upon the request of the taxpayer, disclose to any person who has a right in the property subject to the lien the name of the person who has a right in such property.

Sec. 6327. Disclosure Of Certain Information For Tax Purposes.

(b) Disclosure Of Certain Information For Tax Purposes. - The Secretary may, upon the request of the taxpayer, disclose to any person who has a right in the property subject to the lien the name of the person who has a right in such property.

35-10-000

Barth O. Smith