

UNOFFICIAL COPY

Form 668 (Y)

Department of the Treasury Internal Revenue Service

7 5 3

Notice of Federal Tax Lien Under Internal Revenue Laws

Debit: Chicago, IL Serial Number: 369023917 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.

90589663

Name of Taxpayer: ERNIE HUNTER

Residence: 4536 N. CANTON ST. APT. 511
CHICAGO, IL 60641-5911

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless otherwise specified by the date of assessment, this notice shall be treated as a lien in favor of the United States 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	12/31/87	499-58-7996	11/16/87	12/16/97	591.50
1040	12/31/87	499-58-7996	11/26/87	12/26/97	599.46
1040	12/31/87	499-58-7996	11/26/87	12/26/97	562.03
1040	12/31/87	499-58-7996	10/26/87	11/26/97	1265.75
1040	12/31/87	329-58-7996	10/26/87	11/26/97	543.47
1040	12/31/86	329-58-7996	10/19/87	11/19/97	1694.33

COOK COUNTY, ILLINOIS

1998 OCT 5 AM 9 25

90589663

Place of Filing: Record of Deeds, Cook County, Chicago, IL 60642 Total \$ 5219.98

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

the 13th day of November, 1990

Signature: *M. Williams* Title: Chief Collect. 36-01-0000

NOTE: Certificate of filing must be filed in accordance with the provisions of the Uniformity of Notice of Federal Tax Lien Act, Pub. Law 101-508, 104 Stat. 1388, 26 U.S.C. 6325.

No.

United States

vs.

Notice of Tax Lien

Clerk for Registrar

600000

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 assessment 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 time is specifically fixed by law, the lien imposed by section 6321 shall cease at the time the assessment is made and shall continue until the liability for the amount so assessed for a delinquent 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 (b) has been filed by the Secretary.

(b) Place For Filing Notice; Form.

- (1) Place For Filing. - The notice referred to in subsection (a) shall be filed -
 - (A) Under State Laws - In the case of real property, in the 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
 - (B) Personal Property - In the case of personal property, in either tangible or intangible, in the office within the State (or the county, or other governmental subdivision) as designated by the laws of the State in which the property subject to the lien is situated.
- (2) With Clerk Of Court. - In the case of the clerk of the United States district court or the Federal district court in which the property subject to the lien is situated, whenever the State has not by law designated an office which meets the requirements of subparagraph (A), or
- (3) With Recorder Of Deeds Of The District Of Columbia. - In the case of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

- (4) Real Property Subject To Lien - For purposes of paragraphs (1) and (2), property shall be deemed to be situated -
 - (A) Real Property - In the case of real property, at its physical location, or
 - (B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer, if the lien is imposed on such property, or at the principal office or place of business of the taxpayer, if the lien is imposed on such property, if the taxpayer is engaged in a trade, business, profession, or occupation, and the residence of a taxpayer whose regular or principal office or place of business is in the District of Columbia.
- (5) Form. - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be self-enforcing without any other provision of law regarding the form or content of such notice of lien.

Notes: See section 6323(b) for protection for certain interests even if with notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased after 1/1/79
4. Personal property purchased in specific State
5. Personal property included in probate proceedings
6. Real property for first special assessment
7. Real property for first special assessment
8. Aircraft, boats, and other vessels
9. Aircraft, boats, and other vessels
10. Certain insurance contracts
11. Publicly held

(c) Refiling Of Notice.

- (1) Clerical Rule. - Except in the case of a notice of lien referred to in the manner provided in paragraph (2) during the required filing period, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (b) after the expiration of such filing period.
- (2) Place For Filing. - If notice of lien referred to in the required filing period that is effective on -
 - (A) -
 - (B) - Such notice of lien is referred to in the office in which the prior notice of lien was filed, and
 - (C) - In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (c) (4), and
 - (D) - In any case in which 90 days or more prior to the date of refiling of notice of lien under subparagraph (A), the

Secretary required within 90 days after the date of the required filing period, and shall be treated as filed on the date of such filing, if such filing is in accordance with subsection (b) in the State in which such residence is located.

(3) Required Refiling Period. - In the case of any notice of lien referred to in paragraph (2), the period of such filing shall be 90 days after the expiration of the filing period, and the date of the expiration of the filing period shall be the date of the expiration of 90 days after the date of the expiration of the filing period.

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 cause the release of any lien imposed by section 6321 to any person who has satisfied the requirements of subsection (b) and who has filed a statement of the Secretary that the lien has been released.

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

(1) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. - (A) Disclosure of a return or other information of a taxpayer shall be made only to the extent necessary to carry out the provisions of the Internal Revenue Code, and shall be made only to the extent necessary to carry out the provisions of the Internal Revenue Code.