

UNOFFICIAL COPY

Form 668 (Y,

26

Department of the Treasury - Internal Revenue Service 7 3 7

(Rev. 7-89)

Notice of Federal Tax Lien Under Internal Revenue Laws

District

Chicago, IL

Serial Number

369024268

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.

FILING SECTION

Name of Taxpayer

HENRY BENTLEY

90607842

Residence

1331 WELMIE
FORD HTS, IL 60411-3802

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 b.

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	12/31/88	[REDACTED]	05/15/89	06/14/95	1491.38

990 000 12 31 8 31

90607842

Place of Filing

Recorder of Deeds
Cook County
Chicago, IL 60602

Total \$

1491.38

This notice was prepared and signed at: Chicago, IL on this,the 20th day of November 19 90

Signature

Title

Chief Collect.

36-01-000C

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 CB 409.

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

INTERNAL REVENUE SERVICE

For District Office

Notice of Tax Lien

Notice of Tax Lien

Exemption 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...

Sec. 6322. Period Of Lien

Where a lien is in effect, the liability for the amount assessed for a judgment against the taxpayer...

Sec. 6323. Validity and Priority Against Certain Interests

In Purchaser's, Holder's, Lessee's, Mortgagee's, Lienholder's, or Assignee's Interest...

Place For Filing Notice

(1) Place For Filing - The notice referred to in subsection (a) shall be filed - (A) With State Lien...

Place Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

- (1) Real Property - In the case of real property, at its physical location; or (2) Personal Property - In the case of personal property, at the place of its location...

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 at retail
4. Personal property purchased in casual sale
5. Personal property subjected to necessary lien
6. Real property tax and special assessment liens
7. Residential property subject to a mechanic's lien for certain repairs and improvements
8. Airway's lien
9. Certain insurance contracts
10. Partnership liens

Rolling Of Notice - For purposes of this section -

(1) General Rule - Unless notice of lien is rolled in the manner prescribed in paragraph (2) during the required rolling period, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (c) after the expiration of such rolling period.

Place For Filing - A notice of lien rolled during the required rolling period shall be effective only -

- (A) If such notice of lien is rolled in the office in which the prior notice of lien was filed; and (B) In the case of real property, the lien of rolling is entered and recorded in an index to the extent required by subsection (c) (2), and (C) In any case in which, 30 days or more prior to the date of a rolling of notice of lien under subparagraph (A), the

Secretary received certain information described in regulations issued by the Secretary a change in the taxpayer's residence...

Required Rolling Period

- (A) the one-year period ending 30 days after the date of the filing of the notice of lien; or (B) the one-year period ending with the date of the filing of the notice of lien.

Sec. 6325. Release Of Discharge Of

Release Of Lien - Subject to the terms and conditions prescribed by the Secretary, the Secretary may issue a certificate of release of any lien imposed with respect to internal revenue tax not later than 30 days after the date -

- (1) Liability Satisfied or Unenforceable - That the liability for the amount assessed, registered in respect thereof, has been fully satisfied or is legally unenforceable; or (2) Bond Accepted - There is furnished to the Secretary by him a bond that is conditioned upon the amount assessed, together with all interest thereon, being paid by the taxpayer...

Sec. 6103. Confidentiality of Return

Disclosure of Certain Return Information For Tax Administration Purposes -

- (2) Disclosure of amount of outstanding tax lien has been filed pursuant to section 6321, the outstanding obligation assumed by such person to any person who satisfies satisfactory conditions he has a right in the property subject to such lien to obtain a right in such property.

PROPERTY

80020385