

UNOFFICIAL COPY

Form 668 (Y)

52

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

Notice of Federal Tax Lien Under Internal Revenue Laws

District:

Serial Number:

For Optional Use by Recording Office

Chicago, IL

369024379

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.

90607907

Name of Taxpayer: **FATIGATO & FATIGATO, A PARTNERSHIP**
JOSEPH S. FATIGATO, A PARTNERSHIP
SAM R. FATIGATO, A PARTNERSHIP

Residence: **4305 07 W ST CHARLES RD**
BELLWOOD, IL 60104

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refuted by the date given in column (d), this notice shall, on the day following such date, operate as a certificate of release as defined in RC 6325a.

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)
941	07/30/87	██████████	03/06/89	04/05/99	2021.99
940	12/31/87	██████████	03/21/88	04/20/98	223.94
1065	12/31/87	██████████	04/10/89	05/10/99	750.00

630 060 14 12 9 84

90607907

Place of Filing

Recorder of Deeds
Cook County
Chicago, IL 60602

Total \$ 2995.93

EILING
22 00

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

the 21st day of November 19 90

Signature: *[Handwritten Signature]*
For **RE STEGILL**

Title: Revenue Officer

(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

Notice of Tax Lien

United States

VS.

Clark (or Proprietor)

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 other amount, addition to tax, or assessment penalty, together with any amount for which such person is liable in such person's favor...

Sec. 6322. Period Of Lien

Unless another date is specifically fixed by law, the lien in favor of the United States shall continue in force from the date that a notice of lien is made and shall continue until the liability for the amount assessed for such tax (including the interest arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons

As Purchaser, Holder Of Security Interest, Mechanic's Lienor, And Judgment Lien Creditors - The lien imposed by section 6321 shall not be valid against the holder of a security interest, mechanic's lien, or judgment lien which will survive against such assets if the requirements of subsection (a) have been met 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 - in the office of the clerk of the court in the State in which the property is located, or other governmental subdivision, as designated by the laws of such State, in which the property subject to the lien is situated; and (B) In the Office of the Secretary - in the office of the Secretary, or in the office of the Chief of the Office of the Secretary, or in the office of the Chief of the Office of the Secretary, or in the office of the Chief of the Office of the Secretary...

property shall be deemed to be situated in the State in which such property is located and located in the State in which such property is located.

in the case of personal property, such property shall be deemed to be situated in the State in which such property is located.

in the case of real property, such property shall be deemed to be situated in the State in which such property is located.

in the case of a corporation, such property shall be deemed to be situated in the State in which such property is located.

in the case of a partnership, such property shall be deemed to be situated in the State in which such property is located.

in the case of a trust, such property shall be deemed to be situated in the State in which such property is located.

in the case of a decedent's estate, such property shall be deemed to be situated in the State in which such property is located.

in the case of a transferee, such property shall be deemed to be situated in the State in which such property is located.

in the case of a transferee, such property shall be deemed to be situated in the State in which such property is located.

in the case of a transferee, such property shall be deemed to be situated in the State in which such property is located.

in the case of a transferee, such property shall be deemed to be situated in the State in which such property is located.

in the case of a transferee, such property shall be deemed to be situated in the State in which such property is located.

in the case of a transferee, such property shall be deemed to be situated in the State in which such property is located.

in the case of a transferee, such property shall be deemed to be situated in the State in which such property is located.

in the case of a transferee, such property shall be deemed to be situated in the State in which such property is located.

in the case of a transferee, such property shall be deemed to be situated in the State in which such property is located.

in the case of a transferee, such property shall be deemed to be situated in the State in which such property is located.

in the case of a transferee, such property shall be deemed to be situated in the State in which such property is located.

in the case of a transferee, such property shall be deemed to be situated in the State in which such property is located.

Secretary required within the time specified in the regulations prescribed in regulations issued by the Secretary concerning a change in the taxpayer's residence, if a notice of lien is also filed in accordance with subsection (g) in the State in which such residence is located.

Required Retiling Period

- (A) The one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (B) The one-year period ending with the expiration of 6 years after the date of the preceding required retiling period for such notice of lien.

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 issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

- (1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become unenforceable; or (2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such regulations relating to such conditions and form of the bond and sureties thereon, as may be specified by such regulations.

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

(c) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.

- (2) Disclosure of amount of outstanding lien - If a notice of lien has been filed pursuant to section 6321, the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or interest to obtain a right in such property.

UNITED STATES DEPARTMENT OF THE TREASURY

Internal Revenue Service