

UNOFFICIAL COPY

Form 668 (Y)

218

Department of the Treasury - Internal Revenue Service

(Rev. 7-89)

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Chicago, IL
Serial Number: 369008016
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.

Name of Taxpayer: ICHHA P & DENISE L CURTIN

90202679

Residence: 14137 SOUTH LOBTH AVENUE
ORLAND PARK, IL 60462

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(n)

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	12/31/78	[REDACTED]	01/04/89	03/06/95	525616.52
1040	12/31/79		12/04/89	01/03/96	289945.86
1040	12/31/80		05/30/90	06/29/94	4498.20

COOK COUNTY, ILLINOIS

APR 18 3 49 20

90202679

Place of Filing

Recorder of Deeds
Cook County
Chicago, IL 60602

Total

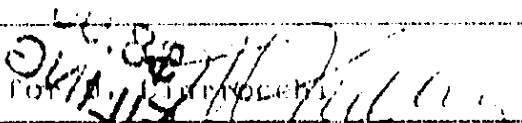
\$

1320060.58

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

the 18th day of April, 19 90

Signature



Title

Revenue Officer
36-01-2634

(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 309)

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

No. _____

United States

VS.

Notice of Tax Lien

Filed this _____

19 _____

at _____

m.

day of _____

Clerk (or Registrar)

Form 668 (7) (Rev. 7-69)

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... shall continue until the liability... is satisfied or becomes unenforceable by reason of lapse of time.

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... is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Secured Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The validity of any lien imposed by section 6321 shall not be valid as against any purchaser in good faith of a security interest, mechanic's lien, 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 (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) Sale Of Property Subject To Lien.—For purposes of paragraph (1) and of property that proceeds to be sold— (A) Real Property.—In the case of real property at the principal location of— (i) Personal property.—In the case of personal property, at the principal location of the business of the taxpayer at the time the notice of lien is filed; (ii) Personal property.—In the case of personal property, at the principal location of the business of the taxpayer at the time the notice of lien is filed; and (iii) Personal property.—In the case of personal property, at the principal location of the business 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 requiring the form and content of such notice.

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. Life insurance contracts.
- 2. Motor vehicles.
- 3. Real property subject to a lien.
- 4. Personal property subject to a lien.
- 5. Personal property subject to a lien.
- 6. Real property subject to a lien.
- 7. Personal property subject to a lien.
- 8. Aircraft.
- 9. Certain insurance contracts.
- 10. Fairboat liens.

Refiling Of Notice.—

(a) General Rule.—If a notice of lien is filed in violation of the requirements of section 6323(b), the notice shall be void. If a notice of lien is filed in violation of the requirements of section 6323(b), the notice shall be void.

(b) Place For Filing.—

- (1) If a notice of lien is filed in violation of the requirements of section 6323(b), the notice shall be void.
- (2) If a notice of lien is filed in violation of the requirements of section 6323(b), the notice shall be void.
- (3) If a notice of lien is filed in violation of the requirements of section 6323(b), the notice shall be void.

Secretary received written information in the manner prescribed in regulations issued by the Secretary concerning a change in the taxpayer's residence, a notice of such lien is abated in accordance with subsection (d) in the State in which such residence is located.

(c) Required Refiling Period.—In the case of a notice of lien, the term required refiling period means— (A) the one-year period ending 90 days after the expiration of 1 year after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 1 year after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of lien imposed with respect to any property if the lien is not due after the expiration of—

- (1) the one-year period ending with the expiration of 1 year after the date of the assessment of the tax, and (2) the one-year period ending with the expiration of 1 year after the close of the preceding required refiling period for such notice of lien.

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

Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.—

(1) The return of amount of outstanding lien of a notice of lien for tax (as determined pursuant to section 6321), the amount of the outstanding debt 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 title to such property.

\$8.00 FILING