

# UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

Form 668 (Y)

26

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District: Chicago, IL      Social Number: 369008005      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.

90202683

Name of Taxpayer: LINA FUNG & LILY WONG PTR, a Partnership  
MAYLN EXPRESS & TAKE OUT

Residence: 9231 S BILERO  
OAK LAWN, IL 60453-1806

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refuted 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)
941	03/31/89	36-3178452	06/26/89	07/26/95	987.57
940	12/31/86	36-3178452	08/28/89	09/27/95	872.07
1065	12/31/88	36-3178452	10/09/89	11/08/95	100.00

COOK COUNTY, ILLINOIS  
90202683

Place of Filing: Recorder of Deeds, Cook County, Chicago, IL 60602. Total \$ 1959.64

This notice was prepared and signed at Chicago, IL on this, the 10th day of April, 1990.

Signature: [Signature] Title: Chief Collector, 36-01-0000

NOTE: Certificate of official authority by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien. Form 668 (Y) (Rev. 7-89)

Filed this

19 at m.

day of

Clerk (or Registrar)

Notice of Tax Lien

No.

United States

VS.

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 also at the time the assessment is made and shall continue until the liability for the amount so assessed or a judgment against the taxpayer in respect 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.

(i) Place For Filing Notice; Form.—

- (1) Place For Filing.—The notice referred to in part (a) shall be filed—
(A) Under State Laws
(i) Real Property.—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
(ii) Personal Property.—In the case of personal property, whether tangible or intangible, 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; 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 any 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) Situs Of Property Subject To Lien.—For purposes of paragraph (1) and (4), property shall be deemed to be situated—

- (A) Real Property.—In the case of real property, at its physical location or
(i) In the case of personal property, at the place of storage or storage, at the residence of the taxpayer at the time the notice of lien is filed;
(B) Personal Property.—In the case of a corporation or partnership, it shall be deemed to be situated in the principal executive office of the business as located, and the residence of a partner or partner, or partner, within the United States shall be deemed to be in the District of Columbia.

(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 state provision of law to the contrary.

(4) Refiling Of Notice.—For purposes of this section—

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

- 1. Certain interests in real property
2. Certain interests in personal property
3. Certain interests in real property
4. Certain interests in real property
5. Certain interests in real property
6. Certain interests in real property
7. Certain interests in real property
8. Certain interests in real property
9. Certain interests in real property
10. Certain interests in real property

(5) Refiling Of Notice.—For purposes of this section—

(a) General Rule.—Unless notice of lien is filed in the manner prescribed in paragraph (1), 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 (b) after the expiration of each refiling period.

(b) Place For Filing.—A notice of lien filed during the required refiling period shall be effective only if—

- (1) such notice of lien is filed in the office in which the prior notice of lien was filed; and
(2) in the case of real property, the notice of lien is entered and recorded in accordance with the requirements of subsection (A) and
(B) in any case in which the notice of lien is filed in the office of the clerk of the district court or the recorder of deeds of the District of Columbia.

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

(c) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means—
(1) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and
(2) the one-year period ending with the expiration of 6 years 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 any lien imposed with respect to any amount received by the taxpayer after 30 days after the day on which—

- (1) such notice of lien is filed; or
(2) the Secretary finds that the liability for the tax so assessed, together with all interest thereon, has been fully satisfied or has become legally unenforceable; or
(3) the Secretary determines that the taxpayer has paid the amount assessed, together with all interest in respect thereof, in full in accordance with such requirements as may be prescribed by law, including any extension of time, and that in accordance with such requirements as may be prescribed by law, the form and content of the bond and terms thereof may be specified by such regulations.

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

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

(1) 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 in such property.

\$8.00 FILING