

UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

668 (Y)

Notice of Federal Tax Lien Under Internal Revenue Laws

Serial Number	589132731	For Optional Use by Recording Office
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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 the taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

91541314

Name of Taxpayer: [Illegible], a Corporation

Address: [Illegible] 60070

IMPORTANT RELEASE INFORMATION With respect to each assessment listed below, unless notice of lien is released 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(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)
941	03/31/91	AS 2082820	07/19/91	09/22/01	104347.40

1991 OCT 17 AM 9:14

91541314

Place of Filing	Record Office: [Illegible]	Total \$	104347.40
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This notice was prepared and signed at Chicago, IL, on this

the 17th day of September 91

Signature: [Illegible]	Title: Revenue Officer 66-01-3412
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NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 75-456, 1975-2 CB 406

No.

United States

VS.

Notice of Tax Lien

Filed this

19

at

m.

day of

Clerk (or Registrar)

Property of Taxpayer

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Any person liable for any tax imposed by this title who neglects or refuses to pay the same after demand, the amount... shall be a lien in favor of the Government...

Sec. 6322. Period Of Lien.

Unless another period is fixed by law, the lien imposed by section 6321 shall cease to operate with respect to any property on the date of the expiration of the period...

Sec. 6323. Validity and Priority Against Certain Persons

(a) Purchaser's, Holders Of Security Interests, Mechanic's Liens, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid against any purchaser in good faith of the property...

(b) Place For Filing Notice; Form.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed— (A) In any State...

(2) Real Property.—In the case of real property, the notice shall be filed in the office of the State or local government assessment official...

(3) Personal Property.—In the case of personal property, the notice shall be filed in the office of the State or local government assessment official...

(4) Other Property.—In the case of other property, the notice shall be filed in the office of the State or local government assessment official...

(5) Effect.—The notice referred to in subsection (a) shall be effective only if it is filed in the office specified in this subsection...

(6) Index.—The notice referred to in subsection (a) shall be effective only if it is entered and recorded in an index to the extent required by subsection (f) (4) and (B)...

(7) Time.—If such notice of lien is filed in the office in which the notice of lien was filed, and in the case of real property, and the fact of filing is entered and recorded in an index to the extent required by subsection (f) (4) and (B)...

(8) Time.—If such notice of lien is filed in the office in which the notice of lien was filed, and in the case of real property, and the fact of filing is entered and recorded in an index to the extent required by subsection (f) (4) and (B)...

(9) Time.—If such notice of lien is filed in the office in which the notice of lien was filed, and in the case of real property, and the fact of filing is entered and recorded in an index to the extent required by subsection (f) (4) and (B)...

(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated— (A) Real Property.—in the case of real property, at its physical location; (B) Personal Property.—in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

(3) Residence.—Paragraphs (2), (B), the residence of a corporation shall be deemed to be the place at which the principal office of the business is located, and the residence of a taxpayer whose principal office is without the United States shall be deemed to be in the District of Columbia.

(4) 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 described in the notice of lien.

(5) Index.—The notice referred to in subsection (a) shall be effective only if it is entered and recorded in an index to the extent required by subsection (f) (4) and (B)...

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(18) Index.—The notice referred to in subsection (a) shall be effective only if it is entered and recorded in an index to the extent required by subsection (f) (4) and (B)...

(19) Index.—The notice referred to in subsection (a) shall be effective only if it is entered and recorded in an index to the extent required by subsection (f) (4) and (B)...

(20) Index.—The notice referred to in subsection (a) shall be effective only if it is entered and recorded in an index to the extent required by subsection (f) (4) and (B)...

(21) Index.—The notice referred to in subsection (a) shall be effective only if it is entered and recorded in an index to the extent required by subsection (f) (4) and (B)...

(22) Index.—The notice referred to in subsection (a) shall be effective only if it is entered and recorded in an index to the extent required by subsection (f) (4) and (B)...

(23) Index.—The notice referred to in subsection (a) shall be effective only if it is entered and recorded in an index to the extent required by subsection (f) (4) and (B)...

(24) Index.—The notice referred to in subsection (a) shall be effective only if it is entered and recorded in an index to the extent required by subsection (f) (4) and (B)...

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.

(3) Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling 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 legally 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 requirements relating to terms, conditions, and form of the bond and amounts thereon, as may be specified by such regulations.

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

(k) 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(f), 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 intends to obtain a right in such property.