

Notice of Federal Tax Lien Under Internal Revenue Laws

District Serial Number 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.

91547569

Name of Taxpayer

Residence

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is reflected, 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).

Table with 6 columns: Kind of Tax, Tax Period Ended, Identifying Number, Date of Assessment, Last Day for Refiling, Unpaid Balance of Assessment. Includes stamp: COOK COUNTY, ILLINOIS 1991 OCT 21 AM 9 47 91547569

Place of Filing Total \$

This notice was prepared and signed at \_\_\_\_\_, on this, the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

Signature: S Payne Title

FILED  
\$8.00  
\$8

Clerk (or Registrar)

Filed this 19 at day of m.

Notice of Tax Lien

United States

No.

vs.

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Text of Section 6321 regarding lien for taxes.

Sec. 6322. Period Of Lien.

Text of Section 6322 regarding period of lien.

Sec. 6323. Validity and Priority Against Certain Persons.

Text of Section 6323 regarding validity and priority against certain persons.

Place For Filing Notice: Form.

Text of Section 6323(b) regarding place for filing notice.

Text of Section 6323(b)(1) regarding place for filing notice.

Text of Section 6323(b)(2) regarding place for filing notice.

Text of Section 6323(b)(3) regarding place for filing notice.

Text of Section 6323(b)(4) regarding place for filing notice.

Text of Section 6323(b)(1) regarding place for filing notice.

Text of Section 6323(b)(2) regarding place for filing notice.

Text of Section 6323(b)(3) regarding place for filing notice.

Text of Section 6323(b)(4) regarding place for filing 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. Securities
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased in casual sale
5. Personal property subject to possessory lien
6. Real property tax and local assessment liens
7. Residential property subject to a mechanic's lien for repairs and improvements
8. Attorney's liens
9. Certain insurance contracts
10. Passbooks/notes

Refiling Of Notice. Text of Section 6323(c) regarding refiling of notice.

General Rule. Text of Section 6323(d) regarding general rule for refiling.

Place For Filing. Text of Section 6323(e) regarding place for filing.

Text of Section 6323(e)(1) regarding place for filing.

Text of Section 6323(e)(2) regarding place for filing.

Text of Section 6323(e)(3) regarding place for filing.

Text of Section 6323(e)(4) regarding place for filing.

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

Required Refiling Period. Text of Section 6323(f) regarding required refiling period.

(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 date of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property

(1) 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 date on which...

(2) Liability Satisfied or Unenforceable. The Secretary shall issue the certificate of release if the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(3) 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 sureties thereon, as may be prescribed by such regulations.

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

(1) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. Text of Section 6103(b) regarding disclosure 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 intends to obtain a right in such property.