

UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

Form 668 (Y)

Rev. January 1991

Notice of Federal Tax Lien Under Internal Revenue Laws

District Chicago, Ill.	Serial Number 55-114314	For Optional Use by Recording Office
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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 MICHAEL D. STEYER

91555346

Residence 2009 W. ...
Chicago, Ill.

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(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)
1040	12/31/86	511 68-6168	07-11-87	09-22-87	30,000.00
			1991 OCT 24 AM 9:20		1555346

Place of Filing Recorder of Deeds, Cook County Chicago, Illinois 60601	Total \$ 30,000.00
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This notice was prepared and signed at Chicago, Ill., on this, the 11 day of October, 1991.

Signature: *Michael D. Steyer* Title: Receiver of Deeds
Chicago, Illinois 60601-1107

No. _____

United States

VS.

Notice of Tax Lien

filed this

19

at

day of

Clerk (or Registrar)

00:55

Property of Clerk's Office

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Section 6321: (a) In case of any delinquent taxpayer...

Sec. 6322. Period Of Lien

Section 6322: (a) This lien shall have the same effect...

Sec. 6323. Validity and Priority Against Certain Persons

Section 6323: (a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, and Judgment Lien Creditors...

Place For Filing Notice: Form.

(1) Place For Filing.—The notice submitted by the taxpayer...

(2) Real Property.—In the case of real property, the office with the lien is the office of the governmental subdivision...

(3) Personal Property.—In the case of personal property, whether tangible or intangible, the office with the lien is the office of the governmental subdivision...

(4) With Clerk Of District Court.—If the office with the lien is the office of the District Court for the United States...

(5) With Clerk Of District Court.—If the office with the lien is the office of the District Court for the United States...

Section 6321: (b) In case of any delinquent taxpayer...

Section 6322: (b) This lien shall have the same effect...

Section 6323: (b) 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. Real property purchased at retail
5. Real property purchased at retail
6. Real property purchased at retail
7. Real property purchased at retail
8. Real property purchased at retail
9. Real property purchased at retail
10. Real property purchased at retail
11. Real property purchased at retail
12. Real property purchased at retail

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. Real property purchased at retail
5. Real property purchased at retail
6. Real property purchased at retail
7. Real property purchased at retail
8. Real property purchased at retail
9. Real property purchased at retail
10. Real property purchased at retail
11. Real property purchased at retail
12. Real property purchased at retail

Refiling Of Notice.

Section 6321: (c) General Rule.—If the notice of lien is filed in the manner prescribed in paragraph (1) during the required refiling period...

Place For Filing.

Section 6321: (d) Place For Filing.—A notice of lien mailed to the taxpayer in accordance with subsection (a) after the expiration of the required refiling period...

Section 6321: (e) Secretary may extend information in the manner prescribed in regulations issued by the Secretary...

Required Refiling Period.

Section 6321: (f) Required Refiling Period.—In the case of any notice of lien, the required refiling period is...

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

Release Of Lien.

Section 6325: (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...

- (1) Liability Satisfied or Unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest thereon, 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 thereon, within the time prescribed by law...

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

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

Section 6103: (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.