

Form 668 (Y)

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
	91604167	

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.

91604167

Name of Taxpayer: ROBERT WITTEBERG

Residence: 500 W. Main St., Chicago, IL 60601

**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)
	10/21/85	703-14-7124	10/21/85	10/20/95	1,437.12
	12/31/87	703-14-7124	09/26/87	10/20/92	1,170.98
	12/31/87	703-56-7124	11/29/87	12/29/92	5726.72
1991 NOV 16 AM 9:47					91604167

Place of Filing: Department of United States Treasury, Chicago, IL 60601

Total \$ 26434.82

This notice was prepared and signed at Chicago, IL, on this, the 27th day of November, 1989.

Signature: S. Payne  
 Title: Chief, CRE

No.

United States

VS.

Notice of Tax Lien

Filed this

19

at

m.

day of

Clerk (or Registrar)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person neglects or refuses to pay the amount assessed...

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...

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...

Place For Filing Notice; Form.—

(1) Place For Filing.—This notice referred to in subsection (a) shall be filed:

- (A) Under State laws
(B) Real Property.—In the case of real property in one office within the State for the county, or other governmental subdivision, as designated by the laws of such State...
(C) 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...
(D) 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) Office Of Property Subject To Lien.—For purposes of paragraphs (1) and (3), 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.
(C) Property of a corporation.—In the case of a corporation or partnership, at the principal office of the business, as located, and the residence of the taxpayer whose residence is within the United States, if the taxpayer is deemed to be in the District of Columbia.

(3) Form.—The notice of lien shall be in the form prescribed by the Secretary, and shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

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 subjected to possessory lien
6. Real property tax and special assessment liens
7. Residential property subject to a mechanic's lien for certain repairs and improvements
8. Attorney's liens
9. Certain insurance contracts
10. Passbook liens

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

(i) General Rule.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) 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 (1)) after the expiration of such refiling period.

(ii) Place For Filing.—A notice of lien refilled during the required refiling period shall be effective only:

- (A) If:
(i) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (1)(4); and
(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

Secretary received written information in the manner prescribed in regulations issued by the Secretary...

Required Refiling Period.—

(1) Refiling period.—The required refiling period shall be 90 days after the date of the expiration of the lien, or 30 days after the expiration of the lien, if the taxpayer files a 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 individual return 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 regulations as may be prescribed, and form of the bond and conditions thereon, as may be specified by such regulations.

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

(2) 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.