

UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

For Systemic Use by Recording Office

Chicago, IL 60601-5003

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 has been 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.

91021843

Name of Taxpayer: **EMILIA L. BLONK**

Residence: **1432 W. 114TH
CHICAGO, IL 60643**

PROPERTY OF COOK COUNTY CLERK'S OFFICE

Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Redding	Unpaid Balance of Assessment
		5-4-11-2950	04/04/90	07/04/90	2541.90
			1991 JAN 5 AM 35		91021843

Total \$ **2541.90**

Chicago, IL on this

Form 668 (Y) 1989

No.

United States

VS.

Notice of Tax Lien

Filed this

, 19

at

mn

day of

Clerk (or Registrar)

FILED
\$8.00
GN 1185

Property of Clerk's Office

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 assessment 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 arise at the time the assessment is made and shall continue in full force for the amount so assessed and shall be satisfied by the payment of such tax and liability is satisfied by the payment of such tax and interest thereon 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, whose notice thereof which meets the requirements of subsection (b) has been filed by the Secretary.

(b) Place For Filing Notice; Form. -

- (1) Place For Filing. - The notice referred to in subsection (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 one 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 one 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 paragraphs (1) and (4), property shall be deemed to be situated -

- (A) Real Property - in the case of real property, at its physical location; or
 - (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.
- For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without 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 other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(d) 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. Real property purchased at retail
- 4. Personal property purchased in usual 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. Airway liens
- 9. Federal insurance contracts
- 10. Life insurance

(c) Refiling Of Notice. - For purposes of this section -

General Rule. - Unless notice of lien is refiled in the manner prescribed in paragraph (b) during the required refiling period, such notice of lien shall be treated as dead on the date in which it is filed in accordance with subsection (a) after the expiration of a 90-day refiling period.

(2) Place For Filing. - A notice of lien refiled during the required refiling period shall be effective as if -

- (A) It had been filed in the office in which the lien would be filed had the notice of lien been refiled; and
- (B) In the case of real property, the tax lien had been entered and recorded in an index to the extent required by subsection (b)(4), and
- (C) In any case in which 90 days or more prior to the date of a refiled notice of lien, under subsection (a)(1)(B), the

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 a notice of lien, the term "required refiling period" means -

- (A) the one-year period ending 90 days after the expiration of 90 days after the date of the assessment of the tax; and
- (B) 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. - If filed in such regulation prescribed in the regulations prescribed, the Secretary shall issue a release of lien or discharge of property imposed with respect to any tax liability, if such release is requested within 90 days after the day on which the liability is satisfied or otherwise foreclosed. The Secretary finds that the value for the amount assessed, together with all interest thereon, has been fully satisfied or has become uncollectible.

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

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

(a) In the case of a return or return information, if a notice of lien is filed in the manner prescribed in section 6321, the amount of the liability to which such return or return information may be disclosed to any person other than the taxpayer shall be decreased to the extent of the liability subject to such lien or liens to which such return or return information is disclosed.