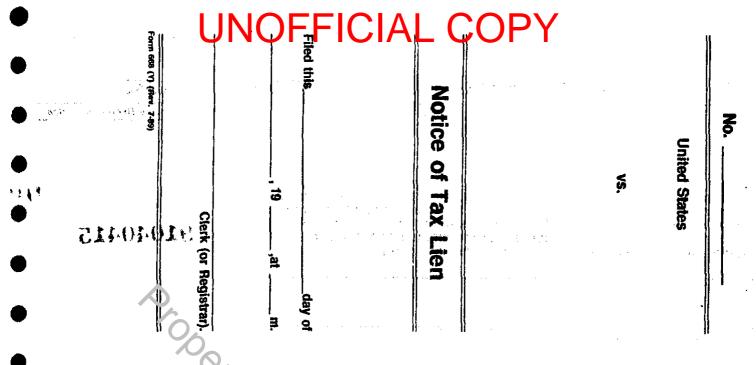
Form 668 (Y)

Department of the Treasury Internal Revenue Service

(Rev. 7-89)	Notice of Federal Tax Lien Under Interna					Revenue Laws			
District	<u></u>	Seria		rial Number			For Optional Use by Recording Office		
Chicago, IL				36910	0072				
As provided become assessed ment of this lithere is a lien property belon additional pens	s given that I against the ability has b	taxes (includir following-nan een made, but se United State	ng interes ned texpa t it remail ne on ail r	t and penai yer. Deman hs unpaid. properly and	ties) have d for pay- Therefore, d rights to	91	.0404 <b>1</b> 5	* / . ( ·	
Name of Taxpaye	r BYRTOA	I & JOAN WE	TTZMAN					•	
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less notice of lier	n is refiled by th	ATION. With respect of data giver in concertificate of refuel	olumn (e), th	is notice shall,	on the day	·	,	. •	
Kind of Tax	Tax Period Ended (b)	ldentifying Nu (೧)	Imber A	Date of seessment	Last Day f Refiling		npaid Balance Assessment (/)		
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			199	11 JAN 28	AM 9: 11	4591	040415	•	
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Place of Filling	Cook	der of Dee County Gov- 11 - 6	ds 0802	nangangang pangangangangan sepangan	Tot	ai \$	9877.34		
This notice was pr	epared and sig	ned at	Chicago	y II.	· <u>····································</u>		on this		
he <u>2nd</u> day c	y January	19 91	ا سبوه فعضيتين	·					
Signature 70	U.BZ	liams Smith		Tille		Chief Coll 36-01-000			

(NOTE: Cembrate of officer numbers (Nov. Ru. 71-465, 1971 + 2 C.B. 409)



## 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 assessable penalty, together with any costs that may accrue in addition thereto) shall be a sen in lever 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 until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such stability) is satisfied or becomes unenforceable by reason of lapse 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 libration of a security interest, mechanic's lenor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## (f) Place For Filing Notice; Form. -

Place For Filing - The notice referred to in subsection
 shall be filed -

(A) Under State Laws

(f) Real Property in the case of real property, 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 fien 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 iten is situated; or (B) With Clork 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 iten 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 fien 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 ilme the notice of tien is filled.

Fo. our poses of paragraph (2) (B), the residence of a corporation of paragraph shall be deemed to be the place at which the principal example. Also of the business is located, and the residence of a tax sys, whose residence is without the United States shall be do used 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 not withstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(t), for protection for certain interests even though notice of ilen imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retall
- 4. Personal property purchased in casual sale
- 5. Personal property subjected to possessory lien
- Rest property tax and special assessment liens
   Residential property subject to a mechanic's
   Ilan for certain repairs and improvements
- 8. Attorney's liens
- 9. Certain insurance contracts
- 10. Passbook toans
- (g) Refiling Of Notice. For purposes of this section -
- (1) **General Rule.**—Unless notice of lien is refited in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filled on the date on which it is feed (in accordance with subsection (f)) after the expiration of such refilling period.
- (2) Place For Filling.—A notice of tien refiled during the required refiling period shall be effective only -

(A) If-

- such nuise of lien is reflect 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 (f) (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) concerning a change in the taxpayer's residence, if a notice of such lien is also lifed in accordance with subsection (i) in the State in which such residence is located.

(3) Required Refilling Period.—in the case of any notice of lien, the term "required refilling period" means 
(A) the one-year period ending 30 days after the expiration

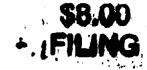
(b) the one-year period ending with the expiration of 8 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 8 years after the close of the preceding required refilling period for such notice of lien.

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 finn 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 upon a such that it is not that is in accordance with such requirements a latter, in terms, conditions, and form of the bond and sureties there in, a 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 lian. If a notice of tien has been filled pursuant to section 5323(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.



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