UNOFFICIAL COPY

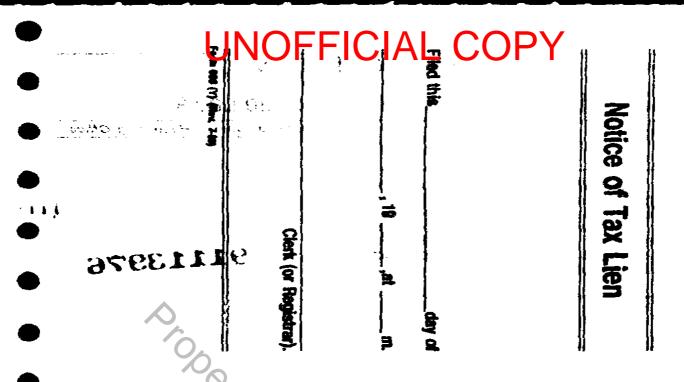
Form 668 (Y)

Department of the Treasury - Internal Revenue Service 3 9 7

(Rev. 7-89)

Notice of Federal Tax Lien Under Internal Revenue Laws

| ev. 7-89) | MOH | ce of rederal la | internal n | Leveline Fama | | |
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| strict | | Serial Number | | | For Optional Use by Recording Office | |
| s provided ode, notice sen assession of this lers is a lier roperty belo | is given the ed against the illability has a in favor of the conding to this | 321, 6322, and 6323 taxes (including into following-named to sen made, but it re to United States on taxpayer for the and t, and costs that man | erest and penalt expayer. Demand mains unpaid. T all property and nount of these to | Revenue les) have i for pay- herefore, rights to | 91113976 | |
| ne of Taxpay | 6 | 3 ROBY JUNE | | | | |
| | BASE MARE IA-LEY, I | ©18:0 •9408-4°20 | | | | |
| ess notice of li | ien is retiled by th | ATION: with respect to ea e date giver in column (certificate of release as d identifying Number (c) | e), this notice shall, lettined in IRC 6325(a | on the day | Unpaid Balance of Assessment | |
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Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects uninfluses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penuity, logether with any costs that may accrue in addition theretal what be a sen in favor of the United States upon all property and rights to property, whether test or personal, belonging to such purior

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 Sability for the amount so seeseed (or a judgment against the taxpayer arising out of such ability) is easieted or becomes unenforceable by reason of lapse

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - The sen Imposed by section 6321 shall not be valid as equinst any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

m Place For Filing Notice; Form.~

(1) Place For Filling - The notice referred to in subsection (a) shall be fled -

(A) Under State Laws

(f) Real Property - in the case of real property, in one # A office within the State (or the county, or other governmental aubdivision), 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 langible or intangible, in one office within the State (or the county, or other governmental subdivision), as debignated by the taxes of such State, in which the property

subject to the lien is shusted; 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 tien is situated, whenever the State has not by law designated one office which meets the requirements of subpersoraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbiain 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) Bitus OI Property Subject To Usin - 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) Fersonal Property • In the case of personal property. whether tangible or intangible, at the residence of the tax-

payer at the time the notice of tien is field. For purposes of paragraph (2) (B), the residence of a corporation affinership shall be deemed to be the place at which the prin cipal executive office of the business is located, and the resiince 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 rutes 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 carrain interests even though notice of lien imposed by section 6321 is filed with respect to:

Motor vera

Personal partiers nurchased at retail.

Personal propert ourchased in casual sale

Personal property subjected to possessory lien

Real property tax and special assessment liens Residential property subject to a mechanic's

hen for certain repairs and improvements

Attorney's bens

Certain insurance contracts

Passbook loans

(g) Refilling Of Notice. - For purposes of this

(t) General Rule. - Unless notice of lien is refiled 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 (f)) after the expiration of such retiling period

(2) Place For Filing. -- A notice of ten refited during the required refiling period shall be effective only -

(A) #

(i) such notice of hen is reflied in the ciffice in which the prior notice of hen was filed, and

(a) 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 her under subparagraph (A), the

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of any i (A) of 6 **(B)**

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(k) Retur tion F

(2)Jen has the outsi to any p he has a obtain a

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