

# UNOFFICIAL COPY

Form 668 (Y)

139

Department of the Treasury - Internal Revenue Service

(Rev. 7-80)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District Chicago, IL	Serial Number 3691034EE	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.

91116925

Name of Taxpayer KEVIN SCHIERER

Residence 680 S FEDERAL ST. UNIT 507  
CHICAGO, IL 60605

**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	12/31/90	324-60-4940	05/28/90	06/27/00	9411.76

COOK COUNTY, ILLINOIS

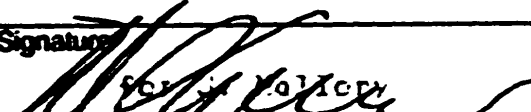
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Place of Filing Recorder of Deeds Cook County Chicago, IL 60602	Total \$ 9411.76
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This notice was prepared and signed at Chicago, IL on this

the 20th day of February 19 91

Signature:  Title: Revenue Officer 36-01-1218

NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409

Notice of Tax Lien

the Internal Revenue Service has determined that the liability of the taxpayer for the tax is not in dispute and that the amount of the tax is not in dispute.

For purposes of paragraph (4), property shall be deemed to be situated - (1) Real Property - In the case of real property, at its physical location or, if the property is a vessel, at the residence of the taxpayer or, if the property is a motor vehicle, at the residence of the taxpayer.

(2) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer if the taxpayer is a resident of the United States; otherwise, at the principal office of the taxpayer in the United States.

(3) Firms - The form and content of the notice required to be subscribed to 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(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 sale
4. Personal property purchased in court sale
5. Personal property subjected to possessory lien
6. Real property tax and special assessments thereon
7. Residential property subject to a mechanic's lien for certain repairs and improvements
8. Attorney's fees
9. Certain insurance contracts
10. Facebook loans

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

(1) 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 (a) after the expiration of such refiling period.

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

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