

# UNOFFICIAL COPY

Form 668 (Y)

Department of the Treasury Internal Revenue Service

(Rev. 7-89)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District Chicago, IL	Serial Number 369102933	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.

91116980

Name of Taxpayer ALAN S FLEISHMAN

Residence 54 E CEDAR  
CHICAGO, IL 60611-1137

**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	12/31/88	██████████	11/19/90	12/19/00	1576.64
1040	12/31/89	██████████	11/26/90	12/26/00	4471.69

COOK COUNTY, ILLINOIS

991 MAR 15 AM 9 32

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Place of Filing Recorder of Deeds Cook County Chicago, IL 60602	Total \$	6048.32
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This notice was prepared and signed at Chicago, IL on this

the 14th day of February 19 91

Signature *M. Williams*  
for Dorothy U. Smith  
Title Chief Collect.  
36-01-0000

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-488, 1971 - 2 C.B. 409)

Notice of Tax Lien

Property of

paragraph (1) and (4), 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, at the principal place of business, or the residence of the taxpayer if the taxpayer is an individual;
- (C) Corporate Property - in the case of a corporation, at the residence of the principal executive officer of the corporation, or the principal office of a taxpayer whose residence is within the United States shall be deemed to be in the District of Columbia.

(2) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be with 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 6921 is filed with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased or sold
- 4. Personal property purchased in court sale
- 5. Personal property subjected to post-mortem lien
- 6. Real property tax and special assessment liens
- 7. Fixtures, property, subject to a mechanic's lien for certain repairs and improvements
- 8. Attorney's liens
- 9. Certain insurance contracts
- 10. Facebook loans

**(b) Filing 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 filing 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 filing period.

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

- (A) 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 refiled is entered and recorded in an index to the extent required by subsection (a) (4), and
- (3) in any case in which, 90 days or more prior to the date of a refiled notice of lien under subparagraph (A), the