

District
Director

Special Procedures Branch
P. O. Box 745 - DPN 27-3
Chicago, Illinois 60690

Person to Contact:
Mr. R. A. Smiotana
Telephone Number:
(312) 886-4469
Refer Reply to:
C:SP:LL:RAS:jv

Date: JUN 12 1992

92439897

NOTICE OF INADVERTENTLY FILED
NOTICE OF FEDERAL TAX LIEN

On May 6, 1992, a Notice of Federal Tax Lien, Serial Number 92299622 was filed with the Cook County Recorder of Deeds, Chicago, Illinois against Eric Stokes, TIN: 360-52-3691. The Notice of Federal Tax Lien was inadvertently filed in violation of the automatic stay imposed by 11 U.S.C. Section 362(a). Accordingly, that Notice of Federal Tax Lien is to be given no effect against property of the bankruptcy estate of Eric Stokes as defined by 11 U.S.C. Section 541(a), (c) and (d).

This notification does not release the lien imposed by IRC Section 6321 and does not discharge the taxpayer named above from liability for the unpaid assessments on the Notice of Federal Tax Lien.

Bankruptcy Code Section 349(a) provides for the reinstatement of the Notice of Federal Tax Lien in the event of dismissal of the bankruptcy case.

R. S. Wintrobe, Jr.
District Director

BY:

J. L. Franklin

J. L. Franklin
Chief, Advisory Section
(Lien and Levy)

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