

UNOFFICIAL COPY

Form 668 (Y)

100

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

Notice of Federal Tax Lien Under Internal Revenue Laws

District C Chicago, IL	Serial Number 369224920	For Optional Use by Recording Office			
<p>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.</p>					
Name of Taxpayer DENNIS W & VIVIAN B PITNER					
Residence 3176 S RIVERBEND BROOK TRL PALATINE, IL 60067-9106					
<p>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); LBN, PARAGRAPH 1</p>					
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	12/31/92	925-86-8818	05/26/92	06/24/02	\$1121.41
1040	12/31/92	925-86-8819	05/26/92	06/24/02	
1040	12/31/92	925-86-8820	05/26/92	06/24/02	
1040	12/31/92	925-86-8821	05/26/92	06/24/02	
1040	12/31/92	925-86-8822	05/26/92	06/24/02	
1040	12/31/92	925-86-8823	05/26/92	06/24/02	
1040	12/31/92	925-86-8824	05/26/92	06/24/02	
1040	12/31/92	925-86-8825	05/26/92	06/24/02	
1040	12/31/92	925-86-8826	05/26/92	06/24/02	
1040	12/31/92	925-86-8827	05/26/92	06/24/02	
1040	12/31/92	925-86-8828	05/26/92	06/24/02	
1040	12/31/92	925-86-8829	05/26/92	06/24/02	
1040	12/31/92	925-86-8830	05/26/92	06/24/02	
1040	12/31/92	925-86-8831	05/26/92	06/24/02	
1040	12/31/92	925-86-8832	05/26/92	06/24/02	
1040	12/31/92	925-86-8833	05/26/92	06/24/02	
1040	12/31/92	925-86-8834	05/26/92	06/24/02	
1040	12/31/92	925-86-8835	05/26/92	06/24/02	
1040	12/31/92	925-86-8836	05/26/92	06/24/02	
1040	12/31/92	925-86-8837	05/26/92	06/24/02	
1040	12/31/92	925-86-8838	05/26/92	06/24/02	
1040	12/31/92	925-86-8839	05/26/92	06/24/02	
1040	12/31/92	925-86-8840	05/26/92	06/24/02	
1040	12/31/92	925-86-8841	05/26/92	06/24/02	
1040	12/31/92	925-86-8842	05/26/92	06/24/02	
1040	12/31/92	925-86-8843	05/26/92	06/24/02	
1040	12/31/92	925-86-8844	05/26/92	06/24/02	
1040	12/31/92	925-86-8845	05/26/92	06/24/02	
1040	12/31/92	925-86-8846	05/26/92	06/24/02	
1040	12/31/92	925-86-8847	05/26/92	06/24/02	
1040	12/31/92	925-86-8848	05/26/92	06/24/02	
1040	12/31/92	925-86-8849	05/26/92	06/24/02	
1040	12/31/92	925-86-8850	05/26/92	06/24/02	
1040	12/31/92	925-86-8851	05/26/92	06/24/02	
1040	12/31/92	925-86-8852	05/26/92	06/24/02	
1040	12/31/92	925-86-8853	05/26/92	06/24/02	
1040	12/31/92	925-86-8854	05/26/92	06/24/02	
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1040	12/31/92	925-86-8858	05/26/92	06/24/02	
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1040	12/31/92	925-86-8860	05/26/92	06/24/02	
1040	12/31/92	925-86-8861	05/26/92	06/24/02	
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1040	12/31/92	925-86-8870	05/26/92	06/24/02	
1040	12/31/92	925-86-8871	05/26/92	06/24/02	
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1040	12/31/92	925-86-8873	05/26/92	06/24/02	
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1040	12/31/92	925-86-8900	05/26/92	06/24/02	
1040	12/31/92	925-86-8901	05/26/92	06/24/02	
1040	12/31/92	925-86-8902	05/26/92	06/24/02	
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1040	12/31/92	925-86-8904	05/26/92	06/24/02	
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1040	12/31/92	925-86-8910	05/26/92	06/24/02	
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1040	12/31/92	925-86-8942	05/26/92	06/24/02	
1040	12/31/92	925-86-8943	05/26/92	06/24/02	
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1040	12/31/92	925-86-8947	05/26/92	06/24/02	
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1040	12/31/92	925-86-8950	05/26/92	06/24/02	
1040	12/31/92	925-86-8951	05/26/92	06/24/02	
1040	12/31/92	925-86-8952	05/26/92	06/24/02	
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1040	12/31/92	925-86-8958	05/26/92	06/24/02	
1040	12/31/92	925-86-8959	05/26/92	06/24/02	
1040	12/31/92	925-86-8960	05/26/92	06/24/02	
1040	12/31/92	925-86-8961	05/26/92	06/24/02	
1040	12/31/92	925-86-8962	05/26/92	06/24/02	
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1040	12/31/92	925-86-8967	05/26/92	06/24/02	
1040	12/31/92	925-86-8968	05/26/92	06/24/02	
1040	12/31/92	925-86-8969	05/26/92	06/24/02	
1040	12/31/92	925-86-8970	05/26/92	06/24/02	
1040	12/31/92	925-86-8971	05/26/92	06/24/02	
1040	12/31/92	925-86-8972	05/26/92	06/24/02	
1040	12/31/92	925-86-8973	05/26/92	06/24/02	
1040	12/31/92	925-86-8974	05/26/92	06/24/02	
1040	12/31/92	925-86-8975	05/26/92	06/24/02	
1040	12/31/92	925-86-8976	05/26/92	06/24/02	
1040	12/31/92	925-86-8977	05/26/92	06/24/02	
1040	12/31/92	925-86-8978	05/26/92	06/24/02	
1040	12/31/92	925-86-8979	05/26/92	06/24/02	
1040	12/31/92	925-86-8980	05/26/92	06/24/02	
1040	12/31/92	925-86			

This notice was prepared and signed at

Chicago's Idea

on this

This notice was prepared and signed at
Independent Living Center of the Northeast, Inc.

the 1st day of July 19

Title

Chief Collect.
34-01-0000

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-166, 1971, 2 C.B. 100.)

Form 668 (Y) (Rev. 1-91)

UNOFFICIAL COPY

Form 669 (M-100) (Rev. 1-31-59)

STATE OF SOUTH DAKOTA

Department of Revenue
Division of Taxation

ON FILE
90-0000

Clerk (or Registrar).

Filed this

19 _____, at _____
day of _____ m.

Notice of Tax Lien

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 lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person. TITL 26 U.S.C. § 6321 (c)

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 liability) 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 Liens, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lien, or judgment lien creditor until notice thereof which meets the requirements of subsection (b) has been filed by the Secretary.

(i) Place For Filing Notice; Form.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed:

(A) Under State Laws.

(i) 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 lien 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 lien is situated; except that State law merely conforming to restricting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; 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 the lien 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 lien is situated in the District of Columbia.

(2) Status 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 time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence 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 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 § 6321.

1. Securitizing
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased in casual sale
5. Personal property subjected to possessory lien
6. Real property tax and special assessment liens
7. Residential property subject to a mechanic's lien for certain repairs and improvements
8. Attorney's liens
9. Certain insurance contracts
10. Passbook loans

(2) Refiling Of Notice.—For purposes of this section—

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

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

(A) If—

(i) such notice of lien is filed in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (1)(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

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Sec. 63

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Sec. 61
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