

UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

Form 668 (Y)

(Rev. June 1, 1977)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Chicago, Ill.	Serial Number 36214669	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.

92016469

Name of Taxpayer: FRANK S. ADRIAN & URBAN

Residence: 3226 NORTH
5501 S. CHICAGO AVE. CHICAGO, ILL. 60643

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refuted by the state given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 8325(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	308 54 5865	05/27/91	06/26/01	8404.05
		1992 JUNE 9 11 9 05		2016469	

Place of Filing Recorder of Deeds Cook County, Chicago, Ill. 60602	Total \$	8404.05
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This notice was prepared and signed at Chicago, Ill., on this, the 11th day of December, 1991.

Signature: *00.82 J Payne*
Title: Chief Collector
36-01-0000

No. _____

United States

VS.

Notice of Tax Lien

Filed this _____

19 _____

at _____

day of _____

m.

Clerk (or Registrar).

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Whenever any person liable to pay any tax neglects or refuses to pay the same after demand, the amount... shall be a lien in favor of the Government...

Sec. 6322. Period Of Lien.

The lien in favor of the Government shall continue in full force until the payment of the amount of the tax, interest, and penalties...

Sec. 6323. Validity and Priority Against Certain Persons.

Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid against certain persons...

Place For Filing Notice; Form.—

The Place For Filing.—The notice required to be such section shall be filed...

Real Property.—The lien in favor of the Government shall not be valid against certain persons...

Personal Property.—The lien in favor of the Government shall not be valid against certain persons...

State Law.—The lien in favor of the Government shall not be valid against certain persons...

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Whenever any person liable to pay any tax neglects or refuses to pay the same after demand, the amount...

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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. Real property
3. Personal property purchased at retail
4. Personal property purchased at auction sale
5. Personal property subjected to possession 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 liens
9. Certain insurance contracts
10. Basis in stocks

Refiling Of Notice.—For purposes of this section

General Rule.—If a notice of lien is filed in the manner prescribed by regulation and is required to be refiled...

Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only

Notice.—A notice of lien is not valid unless the place where it was filed, and

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Whenever any person liable to pay any tax neglects or refuses to pay the same after demand, the amount...

Required Refiling Period.—The case of any return of such the time required refiling period

Whenever any person liable to pay any tax neglects or refuses to pay the same after demand, the amount...

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Sec. 6325. Release Of Lien Or Discharge Of Property.

Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of lien imposed with respect to any interest in real property...

Whenever any person liable to pay any tax neglects or refuses to pay the same after demand, the amount...

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Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—

Whenever any person liable to pay any tax neglects or refuses to pay the same after demand, the amount...

\$8.00 FILING