

# UNOFFICIAL COPY

Form 668 (Y) 252 Department of the Treasury - Internal Revenue Service 9 6  
 (Rev. January 1991) **Notice of Federal Tax Lien Under Internal Revenue Laws**

Chicago, IL Serial Number 369200016 For Optional Use by Recording Office

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 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 taxpayer for the amount of these taxes, and additional penalties, and costs that may accrue.

7-03 L.R.S \$8.00  
 777 TRAN 3163 01:24/92 15:54:00  
 902 \*--92--048696  
 COOK COUNTY RECORDER

of Taxpayer EDWARD J KELLY  
 Residence 1340 N ASTOR ST 1307  
 CHICAGO, IL 60610-2156

92048696

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed 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).

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	██████████	05/27/91	06/26/01	12730.71

Place of Filing Recorder of Deeds Cook County Chicago, IL 60602 **92048696** Total \$ 12730.71

This notice was prepared and signed at Chicago, IL, on this, the 2nd day of January, 1992.

Signature *[Signature]* Title Revenue Officer  
 for R. Navarette 36-01-1109

Form 604 (7-79) (Rev. 1-81)

Clerk (for Registrar)

Filed this

19

at

m.

day of

Notice of Tax Lien

V.S.

United States

No.

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... shall be a lien in favor of the United States...

Sec. 6322. Period Of Lien.

Unless another date is specified, any lien imposed by section 6321 shall continue until the liability for the amount assessed (or a judgment for the amount 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 Lienors, 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 lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been given by the Secretary.

(b) 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... (ii) Personal Property... (B) With Clerk Of District Court... (C) With Recorder Of Deeds Of The District Of Columbia...

Notice of the lien for taxes... (A) The property... (B) The amount...

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. Real estate interests other than...
4. Personal property subject to...
5. Personal property subject to...
6. Real estate property subject to...
7. Motor vehicles
8. Certain intangible interests
9. Passbooks, etc.

(2) Refiling Of Notice.—

(a) General Rule.—Unless notice of lien is filed in the manner prescribed in subsection (b) during the refiling period, such notice of lien shall be treated as filed on the date on which it is filed and as separate from subsection (b) until the expiration of such refiling period.

(b) Place For Filing.—

- (1) In any case in which notice of lien is filed at the office in which the execution of lien was filed, and... (2) In any case in which 90 days or more prior to the date of a filing of notice of lien under subsection (A), the...

The date of the lien... (b) The amount...

Required Refiling Period

The refiling period... (b) The amount...

Sec. 6324 Release Of Lien Or Discharge Of Property

(a) Release Of Lien.—Whenever the Secretary determines that the liability for the amount assessed (or a judgment for the amount arising out of such liability) has been satisfied or becomes unenforceable by reason of lapse of time...

Sec. 6103. Confidentiality Of Returns and Information

(a) Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.—

(1) Disclosure of amount of substantially identical... (b) The amount...

\$8.00 FILING