

# UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

Form 668 (Y)

1-93

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

Serial Number

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 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.

Name of Taxpayer: ELLIOTT F. COOK COUNTY CLERK'S OFFICE

92100657

Residence: 150 N. Wacker Drive  
Chicago, IL 60601

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of hearing is filed within 30 days of the date of this notice, this notice shall, on the day following the 30th day after the date of this notice, be deemed filed under section 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	1991-1992	[REDACTED]	08/28/92 08/28/92	09/27/92 09/27/92	\$ 1,147.71
1040	1992-1993	[REDACTED]	1992 FEB 19 10:05	03/27/92 03/27/92	\$ 1,301.61

Place of Filing: Recorder of Deeds  
Cook County  
Chicago, IL 60603  
Total \$ 2,449.32

This notice was prepared and signed at Chicago, IL, on this,

the 30th day of February 1992.

Signature: S. Elliott Cook  
for Elliott Cook, Clerk

Title

Clerk, Collector,  
Recorder of Deeds

(NOTE: Certificate of officer authorized to receive and file this document is attached to the back of this Notice of Federal Tax Lien. Rev. Rule 71-355, 1971-2 CB 406)

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

# UNOFFICIAL COPY

No. \_\_\_\_\_

United States

vs.

## Notice of Tax Lien

Clerk (or Registrar)

Filed this \_\_\_\_\_  
19 \_\_\_\_\_, at \_\_\_\_\_ m.

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes

Any unpaid taxes, interest thereon, and additions thereto, and any amount paid by the Secretary under section 6694, shall be a lien in favor of the United States against all property and rights to property, together with all access thereto, which are in the possession or power of the taxpayer, or which are in the possession or power of any person who has received or retained any part of such unpaid taxes, interest, or additions thereto, or any part of such amount paid by the Secretary under section 6694.

#### Sec. 6322. Period Of Lien.

A lien under this section is created on the day taxes, interest, or additions thereto, or any part of such amount paid by the Secretary under section 6694, are received by the Secretary, and is valid until the date of payment of such taxes, interest, or additions, or until such time as the Secretary determines that such taxes, interest, or additions have been paid by the taxpayer.

#### Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Liens, And Judgment Lien Creditors.**—The unpaid taxes imposed by this section shall not be a tax against any purchaser or holder of a security interest in certain property, or a judgment creditor against a debtor, if such taxes, interest, or additions are not levied before the date of sale or delivery of such property.

#### Place For Filing Notice; Form.—

(1) **Place For Filing.**—This notice referred to in this section (a) shall be filed:

(A) In the State where:

—(a) Federal property is located, if such property is located within the State in which the city, town, or other governmental subdivision, as designated by the laws of such State, in which the property is located, is situated, except that State law merely conforming to existing Federal law respecting a particular taxing system does not constitute a situation calling for dependency on the laws of such State;

—(b) Federal property is located, if such property is located in the office of the clerk of the United States district court for the judicial district in which the property subject to taxes is located, whenever the State has not by law designated a location which meets the requirements of subparagraph (A); or

(B) With Clerk Of Court Or Clerk Of The District Of Columbia, in the office of the Recorder Of Deeds of the District Of Columbia, if the property subject to the tax is located in the District of Columbia;

—(c) Federal property is located, if such property is located in the office of the Commissioner Of Internal Revenue, or in the office of the Commissioner Of Customs, whenever the Commissioner of Internal Revenue or the Commissioner of Customs has been granted the power to collect taxes by the laws of the State in which the property is located;

—(d) Federal property is located, if such property is located in the office of the Commissioner Of Internal Revenue, or in the office of the Commissioner Of Customs, whenever the Commissioner of Internal Revenue or the Commissioner of Customs has been granted the power to collect taxes by the laws of the State in which the property is located;

—(e) Federal property is located, if such property is located in the office of the Commissioner Of Internal Revenue, or in the office of the Commissioner Of Customs, whenever the Commissioner of Internal Revenue or the Commissioner of Customs has been granted the power to collect taxes by the laws of the State in which the property is located;

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. Federal property.
- 2. Motor vehicles.
- 3. Personal property purchased at retail.
- 4. Personal property in the possession of a holder of a security interest in such property.
- 5. Personal property due to or payable by the holder of a security interest in such property.
- 6. Personal property held by a mechanic in connection with services rendered by such mechanic.
- 7. Attorneys' fees.
- 8. Certain insurance contracts.
- 9. Goods in transit.

#### Refiling Of Notice.—

(b) **General Rule.**—A notice of lien referred to in this section (b) may be filed again in the office referred to in paragraph (1) during the period of 1 year from the date on which it was filed, or in case of section 6323, after the expiration of 1 year from the date on which it was filed.

(c) **Place For Filing.**—A notice of lien referred to in this section (b) shall be filed:

(A) In the office of the clerk of the office in which the prior notice of lien was filed; and

(B) —(1) In the office of real property, and the fact of refiling is entered in the record of an index to the extent required by section 6323(d); and

(2) Every year while the notice is refiled for the date of maturity of taxes, or as long as subparagraph (A) of this section (b) applies.

and other relevant information in the manner prescribed in regulations issued by the Secretary, including, in the case of real property, the place of residence of the owner of such property, and the date in which such residence is located.

**Required Refiling Period.**—In the case of any notice of lien, the period of required refiling shall be:

(A) One year, or one year plus 10 days after the date of filing of the original notice of lien, whichever is longer.

(B) One year, or one year plus the duration of the period for the collection of the property, required refiling period for such notice of lien.

**Release Of Lien Or Discharge Of Property.**—

**Release Of Lien.**—Subject to such regulation as the Secretary may prescribe, the Secretary shall issue a certificate of release of any tax imposed with respect to any internal revenue tax not later than 60 days after the day on which:

(A) Liability Created Or Otherwise—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has been duly extinguished; or

(B) Bond Accepted—There is furnished to the Secretary a bond in form and condition upon the payment of the amount assessed, together with all interest respecting thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to form, condition, and form of the bond as may be selected by such regulation.

#### Sec. 6703. Confidentiality and Disclosure of Returns and Return Information.

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

(1) Disclosure of amount of outstanding debt if a notice of tax has been filed pursuant to section 6323(b), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

**\$8.00  
FILING**