

UNOFFICIAL COPY

Department of the Treasury - Internal Revenue Service

Form 668 (Y)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Chicago	Serial Number 92100738	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.

92100738

Name of Taxpayer CEARENISE E. BRYDGES
Residence 92 WEST WASHINGTON CHICAGO, ILL. 60601

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (c), this notice shall, on the day following open date, operate as a certificate of release as defined in IRC 6325(d).

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)
STATE	10/31/84	[REDACTED]	01/21/85	01/21/85	1,347.47
		92100738			

Place of Filing Cook County, Illinois	Total \$ 1,347.47
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This notice was prepared and signed at Chicago, Ill., on this, the 20th day of January, 1985.

Signature <i>S. Payne</i>	Title Clerk
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No. _____

United States

VS.

Notice of Tax Lien

Filed this _____

19 _____

at _____

day of _____

Clerk (or Registrar)

Form 603 (Rev. 1-25-57)

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 United States...

Sec. 6322. Period Of Lien

Lien shall continue in force until the amount of tax imposed by section 6321 has been paid or until the expiration of ten years after the date of the assessment...

Sec. 6323. Validity and Priority Against Certain Persons.

Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—When any lien is imposed by section 6321...

Place For Filing Notice; Form.—

(A) Place For Filing.—This section referred to in section 6321 shall be—

(1) In the case of— (a) Real property.—The county clerk of the county in which the property is situated...

(b) Personal property.—The clerk of the court in the county in which the property is situated...

(B) With respect to the State of New York.—The clerk of the county clerk of the county in which the property is situated...

(C) With respect to the District of Columbia.—The clerk of the court in the District of Columbia...

(1) The State of Florida; (2) the county clerk of the county in which the property is situated; (3) the State of Florida; (4) the county clerk of the county in which the property is situated...

(5) The State of Florida; (6) the county clerk of the county in which the property is situated; (7) the State of Florida; (8) the county clerk of the county in which the property is situated...

(9) The State of Florida; (10) the county clerk of the county in which the property is situated; (11) the State of Florida; (12) the county clerk of the county in which the property is situated...

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. Mortgages; 2. Liens in favor of the United States; 3. Liens in favor of the State of Florida; 4. Liens in favor of the county clerk of the county in which the property is situated; 5. Liens in favor of the State of Florida; 6. Liens in favor of the county clerk of the county in which the property is situated; 7. Liens in favor of the State of Florida; 8. Liens in favor of the county clerk of the county in which the property is situated; 9. Liens in favor of the State of Florida; 10. Liens in favor of the county clerk of the county in which the property is situated; 11. Liens in favor of the State of Florida; 12. Liens in favor of the county clerk of the county in which the property is situated.

Refiling Of Notice.—For purposes of this section—

General Rule.—Whenever a notice of lien is filed with respect to real property, and the amount of tax imposed by section 6321 has been paid or until the expiration of ten years after the date of the assessment...

Place For Filing.—A notice of lien referred to in section 6321 shall be filed with the effect of section 6321.

Refiling.—Whenever a notice of lien is filed with respect to real property, and the amount of tax imposed by section 6321 has been paid or until the expiration of ten years after the date of the assessment...

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Secretary received written information in the manner prescribed in regulations issued by the Secretary concerning a change in the taxpayer's residence, if a notice of lien is filed in accordance with subsection (b) in the State in which each residence is located.

Required Refiling Period.—In the case of any notice of lien, the term "required refiling period" means—

(1) In the case of any notice of lien filed 30 days after the expiration of 10 years after the date of the assessment of the tax...

(2) In the case of any notice of lien filed with the expiration of 10 years after the date of the preceding required refiling period for such notice of lien.

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 any lien imposed with respect to any interest in real property not later than 30 days after the day on which—

(1) The liability satisfied or unenforceable.—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or that the liability is unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary and accepted by him a bond that is conditioned upon payment of the amount assessed, together with all interest "respect thereof," within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond as are prescribed therein, or any law prescribed by such regulations.

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

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

(1) Disclosure of amount of outstanding bond.—If a notice of lien has been filed pursuant to section 6321, the amount of the outstanding information required by such lien may be disclosed to any person who furnishes satisfactory evidence that he has a right in the property subject to such lien, or interests in such property.

\$8.00 FILING