

Notice of Federal Tax Lien Under Internal Revenue Laws

District Chicago, Ill. Serial Number 1992-008-10-0000-17 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.

92100783

Name of Taxpayer GARY J. HANLEY

Residence 112 FOREST AVE RIVERVIEW, ILL. 60477-1001

IMPORTANT RELEASE INFORMATION With respect to each assessment listed below, unless notice of lien is referred to by the date of lien or omitted, this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Table with 6 columns: Kind of Tax, Tax Period Ended, Identifying Number, Date of Assessment, Last Day for Filing, Unpaid Balance of Assessment. Includes entries for 1949-1951 tax periods and a total of \$3,681.41.

Place of Filing Cook County, Illinois. Total \$ 3,681.41

This notice was prepared and signed at Chicago, Ill., on this the 31st day of January, 1992.

Signature S. Payne Title Chief of Field Tax Unit

No. _____

United States

VS.

Notice of Tax Lien

Filed this _____

19 _____

at _____

day of _____

m.

Clerk (or Registrar).

Form 601 (Rev. 1-31)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

Where any person liable to tax neglects or refuses to pay...

Sec. 6322. Period Of Lien.

Where any person liable to tax neglects or refuses to pay...

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—

(b) Place For Filing Notice; Form.—

(1) Place For Filing.—The notice referred to in this section may be filed—

(A) For property which is real property, in the physical possession of the taxpayer...

Note: See section 6123(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Motor vehicles
2. Aircraft
3. Motor vessels
4. ...

Retiling Of Notice.—

General Rule.—

Where the taxpayer has failed to pay the amount assessed...

Place For Filing.—

A notice of lien referred to in this section may be filed in any of the following ways...

The notice referred to in this section may be filed in any of the following ways...

Required Refiling Period.—

In the case of any person liable to tax, the required refiling period...

Where the required refiling period expires on a day which is a Saturday...

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

(a) Release Of Lien.—Subject to the regulations prescribed in regulations issued by the Secretary...

(b) Release Of Lien.—Subject to the regulations prescribed in regulations issued by the Secretary...

Sec. 6103. 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.—A return of any person...

