

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: 92100986 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.

92100986

Name of Taxpayer: DEBILITA, MARCELO
Residence: 5241 N. FEDERAL ST.
CHICAGO, ILL. 60641

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following the date of the date of a certificate of release as defined in IRC 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	12/31/89	[REDACTED]	05/07/90	07/04/90	539.84
1040	12/31/90	[REDACTED]	05/07/91	06/11/91	1108.51
Total \$					1648.35

COOK COUNTY
CLERK'S OFFICE
1992 FEB 18 10 30 AM '91

92100986
Cook County Clerk's Office

Place of Filing: Recorder of Deeds, Cook County, Chicago, Ill. Total \$ 1648.35

This notice was prepared and signed at Chicago, Ill. on this, the 23rd day of January, 1991.

Signature: S. Payne Title: Chief, Collect.
For Dorothy A. Smith 30-01-0000

No. _____

United States

VS.

Notice of Tax Lien

Filed this _____

19 _____

at _____

day of _____

Clerk (or Registrar).

10/1/88

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

Text of Section 6321 regarding lien for taxes.

Sec. 6322. Period Of Lien.

Text of Section 6322 regarding period of lien.

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.—
(A) Under State Laws
(B) Real Property
(C) Personal Property
(D) With Clerk Of District Court
(E) With Recorder Of Deeds

Text of Section 6321 (continued) regarding lien for taxes.

Text of Section 6322 (continued) regarding period of lien.

Text of Section 6323 (continued) regarding validity and priority.

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. Mechanics liens
3. Real property purchased at retail
4. Real property purchased at retail sale
5. Real property subject to protective lien
6. Real property subject to judicial assessment liens
7. Real property subject to a mechanic's lien for retainers and improvements
8. Attorney's fees
9. Certain residential contracts
10. Back taxes

(c) Refiling Of Notice.—

(1) General Rule.—
(2) Refiling period

(3) Place For Filing.—

(A)
(B)
(C)
(D)
(E)

Text of Section 6321 (continued) regarding lien for taxes.

(4) Required Refiling Period.—

(5) Refiling period

(6) Refiling period

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

(a) Release Of Lien.—

(1) Liability satisfied or dischargeable

(2) Bond Accepted

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

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

(2) Disclosure of amount of outstanding lien