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Form 668 (Y)
(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Chicago, IL

Serial Number: [illegible]

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.

92800379

Name of Taxpayer: FRANK R. & ANITA R. HARVEY

Residence: [illegible] INDIANA
CHICAGO, IL [illegible]

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 such date, be deemed 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	12/31/87	[redacted]	[illegible]	[illegible]	[illegible]
1040	12/31/90		05/27/91	[illegible]	[illegible]
		RECORDED 1992 FEB 19	[illegible]	[illegible]	
Place of Filing: Recorder of Deeds, Cook County, Chicago, IL [illegible]				Total	$ 2331.35

This notice was prepared and signed at Chicago, IL, on this, the 23rd day of January, 19 92.

Signature: For Dorothy B. Smith

Title: Chief Collect. Section (000)

(NOTE: Certificate of officer authorized by law to take acknowledgments is not required for filing of Notice of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409).

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

Part 1 - Kept By Recording Office

Property of Cook County Clerk's Office

UNOFFICIAL COPY

No. _____

United States

vs.

Notice of Tax Lien

Filed this _____ day of _____, 19 ____, at _____ ___.

Clerk (or Registrar).

Property of Cook County Clerk's Office

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

[illegible]

Sec. 6322. Period Of Lien.

[illegible]

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.— [illegible] ed by section [illegible] shall be valid as against any purchaser, donee, or holder of a security interest, mechanic's lienor, or judgment lien creditor [illegible] which meets the requirements of subsection (f) has been filed by the Secretary.

(f) Place For Filing Notice; Form.—

(1) Place For Filing. — [illegible] section (a) shall be filed—

(A) Under State Laws.

(i) Real Property. — [illegible] property is situated, in one office within the State (or the county, or other governmental subdivision, as designated by the laws of such State) in which the property subject to the lien is situated, and

(ii) Personal Property. — [illegible] property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision as designated by the laws of such State) in which the property subject to the lien is situated, except that state law merely conforming to nonfiling Federal law [illegible] system does not constitute a rule for filing as designated by the laws of such State; or

(B) With Clerk Of District Court. — [illegible] the clerk of the district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia. — In the office of the Recorder of Deeds of the District of Columbia, if the property subject to lien is situated in the District of Columbia.

[illegible]

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. [illegible]
2. [illegible]
3. [illegible]
4. [illegible]
5. [illegible]
6. Real property tax and special assessment liens
7. Residential property subject to mechanic's [illegible]
8. [illegible]
9. [illegible]
10. [illegible]

(g) Refiling Of Notice.— [illegible]

(1) General Rule.— [illegible]

(2) Place For Filing.— A notice of lien refiled [illegible]

(A) [illegible]

(i) [illegible] the other notice of lien was filed, and

(ii) [illegible] property, and the fact of [illegible]

(B) [illegible]

[illegible] prescribed in regulations issued by the Secretary) [illegible] a residence, if a [illegible] in accordance with [illegible] the State in which such residence is located.

(3) Required Refiling Period.— In the case of any notice of lien, the term "required refiling period" [illegible]

(A) [illegible] year period beginning 30 days after the [illegible] days after the date of the assessment of the [illegible]

(B) [illegible] year period beginning with the expiration of [illegible] days after the [illegible] proceeding required refiling period for such notice of lien.

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

(a) Release Of Lien.— Subject to such regulations [illegible] the Secretary shall [illegible] any lien imposed with respect [illegible] days after the day [illegible]

(1) 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 has become legally unenforceable, or

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

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

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

(1) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(f), 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 the property.