

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.

92215837

Name of Taxpayer

Residence

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of non is refiled by the date given in column (e), 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 Refiling, Unpaid Balance of Assessment. Includes a large diagonal watermark: 'Property of Cook County Clerk's Office'.

92215837

Place of Filing: Recorded in Cook County, Illinois. Total \$ 7,255.57

This notice was prepared and signed at Chicago, Ill., on this the 12th day of July, 1971.

Signature: [Handwritten Signature] Title: [Blank]

FILED  
2000

Form 1041 (Rev. 1-18-71)

Clerk (or Registrar)

Filed this \_\_\_\_\_ 19\_\_\_\_ at \_\_\_\_\_ m.  
\_\_\_\_\_ day of \_\_\_\_\_

Notice of Tax Lien

United States

VS.

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

Excerpts from Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount... together with any costs that may accrue in addition thereto, shall be a lien in favor of the United States...

Sec. 6322. Period Of Lien

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time an assessment is made and shall continue until the amount or the amount or assessed for a judgment against the taxpayer...

Sec. 6323. Validity and Priority Against Certain Persons

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (b) has been filed by the Secretary.

(b) Place For Filing Notice; Form.—

- (1) Place For Filing - The notice referred to in subsection (a) shall be filed: (A) Under State Laws... (B) With Clerk Of District Court... (C) With Recorder Of Deeds Of The District Of Columbia...

(2) State Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated: (A) Real Property - In the case of real property, at its physical location... (B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed... (C) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary...

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. Securities
2. Motor vehicles
3. Personal property purchased in retail sale
4. Personal property purchased in casual sale
5. Personal property subject to possessory lien
6. Real property tax and special assessment liens
7. Residential property subject to a mechanic's lien for certain repairs and improvements
8. Auto repair liens
9. Certain insurance contracts
10. Passbook loans

(c) Refiling Of Notice.—For purposes of this section:

- (1) General Rule.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (b) after the expiration of such refiling period.
(2) Place For Filing.—A notice of lien refilled during the required refiling period shall be effective only: (A) if: (i) such notice of lien is refilled in the office in which the first notice of lien was filed, and (ii) in the case of real property, and the form of refiling is entered and recorded in an index to the extent required by subsection (b) (4); and (B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A) the

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

(3) Required Refiling Period.—

- (A) In the case of any notice of lien, the term "required refiling period" means: (i) the one-year period ending 30 days after expiration of 90 days after the date of the assessment of the tax, and (ii) the one-year period ending with the expiration of 90 days after the date of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Discharge Of Property

(a) Release Of Lien.—Subject to such conditions as the Secretary may prescribe, the Secretary may, at his discretion, release of any lien imposed with respect to which a refund has not been made later than 90 days after the date when: (1) liability satisfied or unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest thereon, 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 on the payment of the amount assessed, together with all interest thereon, 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 for the bond and sureties thereon, as may be specified by regulations.

Sec. 6103. Confidentiality and Return Information

(b) Disclosure of Certain Return and Return Information For Tax Administration Purposes.— (1) Disclosure of amount of outstanding lien notice of lien has been filed pursuant to section 6323... (2) Disclosure of amount of outstanding lien notice of lien has been filed pursuant to section 6323... written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Office