

UNOFFICIAL COPY

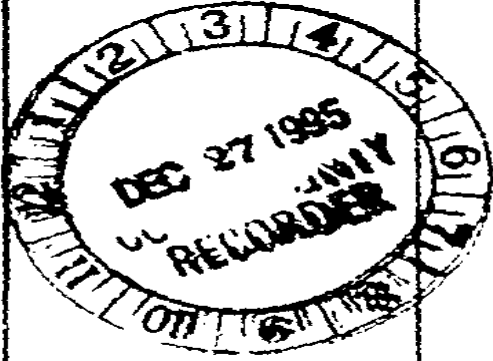
Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

Serial Number 5321, 5322, and 5323 of the Internal Revenue Code, (including interest and penalties) have been assessed against the following named taxpayer. Demand for payment of this amount remains unpaid. Therefore, there is a lien in favor of the Internal Revenue Service on all property and rights to property belonging to the taxpayer in the amount of these taxes, and additional penalties, and interest thereon, which may accrue.	For Optional Use by Recording Office <div style="text-align: center; font-size: 1.2em; font-weight: bold;">95898463</div> DEPT-02 FILING \$8.00 TRAN 4047 12/27/95 14:28:00 DR *-95-898463 COOK COUNTY RECORDER
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CHICAGO IL 60638	DEPT-02 FILING \$8.00 TRAN 4047 12/27/95 14:28:00 DR *-95-898463 COOK COUNTY RECORDER
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INFORMATION: With respect to each assessment listed in this notice, the date given in column (e), this notice, on such date, operate as a certificate of release as defined in Section 6321 of the Internal Revenue Code.

id	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
	[REDACTED]	04-06-92	05-06-02	\$61,308.19
				
COUNTY RECORDER OF DEEDS CHICAGO IL 60602				Total \$ 61,308.19

and signed at Chicago, IL, on this

number 95, 19

[Signature]
 Title
 Revenue Officer

Notice of Tax Lien

1988

Filed this _____ day of _____ 19____ at _____ m.

Clerk (or Registrar).

Form 601 (7-87)

its From Internal Revenue Code

321. Lien For Taxes.

Person liable to pay any tax neglects or refuses to pay tax demand, the amount (including any interest, penalty, addition to tax, or assessable penalty) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

322. Period Of Lien.

Unless otherwise specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the assessed tax (or the judgment against the taxpayer for such liability) is satisfied or becomes unenforceable by lapse of time.

323. Validity and Priority Against Certain Persons.

Holder's, Holders Of Security Interests, Mechanic's Lienors, And Other Lien Creditors.

The lien imposed by section 6321 shall not be valid as against any purchaser in good faith of a security interest, mechanic's lien, or judgment lien until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

Place For Filing Notice; Form.

Where To File: The notice referred to in subsection (a) shall be filed—

- (1) Real Property - In the case of real property, in the 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
(2) Personal Property - In the case of personal property, whether tangible or intangible, in one office in 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 held; except that State law merely conforming to section 6321 shall not constitute a second office for filing...
(3) In any case in which, 60 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

- (2) Size 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; or
(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.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law requiring the form or content of a notice of lien.

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. Security interest in real property
2. Motor vehicle
3. Personal property purchased at retail
4. Personal property purchased in casual sale
5. Personal property subjected 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. Attorney's liens
9. Certain insurance contracts
10. Facebook loans

(g) Refiling Of Notice.

(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 (f)) after the expiration of such refiling period.

(2) Place For Filing.

- (A) In any case in which, 60 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the
(1) such notice of lien is refilled in the office in which the prior notice of lien was filed, and
(2) in the case of real property, and the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4), and
(B) In any case in which, 60 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the