

Internal Revenue Service

Department of the Treasury

District  
Director

P.O. Box 44211, Indianapolis, Indiana 46244

**92001557**

Charles J. Rosinski  
1745 Central  
Whiting, IN 46394-1603

Person to Contact:  
Elfriede Westwater

Telephone Number:  
(317) 226-6707

Refer Reply to:  
C:S

Date:

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Re: Notice of Inadvertently Filed Notice of Federal Tax Lien

**Document is  
NOT OFFICIAL!**

Dear Mr. Rosinski:

**This Document is the property of  
the Lake County Recorder!**

On August 30, 1991, a Notice of Federal Tax Lien, Serial Number 359115428 Recording Number 91044371 was filed in Lake County, against Charles J. Rosinski. The Notice of Federal Tax Lien was inadvertently filed in violation of the automatic stay imposed by 11 U.S.C. Section 362(a). Accordingly, the Notice of Federal Tax Lien is to be given no effect against property of the bankruptcy estate of Charles J. Rosinski as defined by 11 U.S.C. Section 541(a), (c) and (d). This notice does not release the lien imposed by IRC Section 6321 and does not discharge the above-named taxpayer from liability for the unpaid assessments on the Notice of Federal Tax Lien. Bankruptcy Code Section 349(b) provides for the reinstatement of said notice in the event of dismissal of the bankruptcy case.

Sincerely,



*Joseph D. Kiefner*  
Joseph D. Kiefner  
Chief, Special Procedures Branch

This instrument was prepared by F. E. Porter, Internal Revenue Service

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ckw