

Internal Revenue Service

Department of the Treasury

District Director
92003287

P.O. Box 44211, Indianapolis, Indiana 46244

Peter L. and Betty J. Candiano
6271 Oregon St.
Hobart, IN 46342

Person to Contact:
Vickie Wilcox
Telephone Number:
(317) 226-6707

Refer Reply to:
C:S

Date: JAN - 7 1992

JAN 11 1992

Re: Notice of Inadvertently Filed Notice of Federal Tax Lien



Dear Mr. and Mrs. Candiano:

On December 6, 1991, a Notice of Federal Tax Lien, Serial Number 359123788 Recording Number 9062221 was filed in Lake County, Indiana, against Peter L. and Betty J. Candiano. 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 Peter J. and Betty L. Candiano as defined by 11 U.S.C. Section 541(a), (c) and (d). This notice does not release the lien imposed by Internal Revenue Code 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
Chief, Special Procedures Branch

This instrument was prepared by Matthew Roberts, Internal Revenue Service

700
ck
e