Department of the Treasury - Internal Revenue Service

(Rev. December 1982)

# Notice of Federal Tax Lien Under Internal Revenue Laws

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	Serial Number	Sorial Number		For Optional Use by Recording Office	
RENO, NEVADA		A-8549		_	
g interest and penalti for payment of this a lien in favor of the	es) have been assessed ag s liability has been made United States on all prope	ainst the following i, but it remains i irty and rights to p	named unpaid. roperty		\
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RALD F. & SUSA	n D. Kunn				\
O. Box 5355 ateline, Nevad			pt B		
e date given in colum	in (e), this notice shall, on				
Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refiling (e)	Un of	paid Balance Assessment (f)
12-31-82	-7586	05-30-83	06-29-89	9	88.18
_			Total	<b>\$</b> 9	88.18
d and signed at $oxedsymbol{\mathbb{R}}$	eno, Nevada				, on this,
June					
1/		Title	<del> </del>		A
H. Lukascik Chief, Collection Office function 081646					
	RALD F. & SUSA  O. Box 5355 ateline, Nevad  INFORMATION — We date given in column of release as defined (b)  12-31-82  dand signed atR  June	clions 6321, 6322, and 6323 of the Internal Reverge interest and penalties) have been assessed agror payment of this liability has been made a lien in favor of the United States on all proper accorder.  RALD F. & SUSAN D. KUIIN  O. Box 5355  ateline, Nevada 89449  Stateline, Nevada 89449  INFORMATION — With respect to each assessed ad a given in column (e), this notice shall, one of release as defined in IRC 6325 (a).  Tax Period Ended (b)  Ilanded (c)  Ilanded (b)  Ilanded (c)  Ilanded (c)  Ilanded (d)  Ilanded (d)  Ilanded (d)  Ilanded (e)  Ilanded (e)  Ilanded (f)  Il	A A-8549  Itions 6321, 6322, and 6323 of the Internal Revenue Code, notice is ginterest and penalties) have been assessed against the following for payment of this liability has been made, but it remains to a lign in favor of the United States on all property and rights to paxpayer for the amount of these taxes, and additional penalties, in accrue.  INALD F. & SUSAN D. KUIIII  O. Box 5355  ateline, Nevada 89449  INFORMATION — With respect to each assessment list below, unless of release as defined in IRC 6325 (a).  Tax Period Ended (b) Identifying Number (c)  Ended (b) Identifying Number (d)  12-31-82  Tax Period Identifying Number (d)  12-31-82  Tax Period Identifying Number (d)  12-31-82  Tax Period Identifying Number (d)  12-31-82  Title	A A-8549  Itlons 6321, 6322, and 6323 of the Internal Revenue Code, notice is given ginterest and penallies) have been assessed against the following-named for payment of this liability has been made, but it remains unpaid. a lien in favor of the United States on all property and rights to property expayer for the amount of these taxes, and edditional penalties, interest, accrue.  INFORMATION — With respect to each assessment list below, unless notice edited given in column (e), this notice shall, on the day following such date, or frelease as defined in IRC 6325 (a).  INFORMATION — With respect to each assessment list below, unless notice edited given in column (e), this notice shall, on the day following such date, or frelease as defined in IRC 6325 (a).  INFORMATION — With respect to each assessment list below, unless notice edited given in column (e), this notice shall, on the day following such date, or frelease as defined in IRC 6325 (a).  INFORMATION — With respect to each assessment list below, unless notice edited given in column (e), this notice shall, on the day following such date, or frelease as defined in IRC 6325 (a).  INFORMATION — With respect to each assessment list below, unless notice edited given in column (e), this notice shall, on the day following such date, or frelease as defined in IRC 6325 (a).  InfoRMATION — With respect to each assessment list below, unless notice edited given in column (e), this notice shall, on the day following such date, or frelease as defined in IRC 6325 (a).  Tax Period	A A-8549  Itilions 6321, 6322, and 6323 of the Internal Revenue Code, notice is given ginterest and penalties) have been assessed against the following-named for payment of this liability has been made, but it remains unpaid, a lien in lavor of the United States on all property and rights to property sayager for the amount of these taxes, and additional penalties, interest, accrue.  INALD F. & SUSAN D. KUIIN  O. Box 5355  458 Gary Ln. Apt B Stateline, ilevada 89449  INFORMATION — With respect to each assessment list below, unless notice e date given in column (e), this notice shall, on the day following such date, of release as defined in IRC 6325 (a).  Tax Period Ended Identifying Number (c)  In-31-82  -7586  O5-30-83  O6-29-89  9  dand signed atHeno, Nevada  June

(Note: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax Lien 6.C.M. 26419, 1950-1, C.B. 125.)

# 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 (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) 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

#### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 sha'l arise at the time the assessment is made and shall continue until the hability for the amount so assessed (or a judgment against the tarpayer arising but of such Nability) is satisfied or becomes unenforceable by reason of tabse of time

## Sec. 6323. Validity and Priority Against Certain Persons.

- (a) Purchasers, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors. - The ten 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 (f) has been filed by the Secretary
- (b) Protection For Certain Interests Even Though Notice Filed. - Even though notice of a lien imposed by sec tion 6321 has been filed, such lien shall not be valid-
- (1) Place For Filing Notice: Form.-
- (1) Place for filing -The notice referred to in subsection (a) shall be filed-
  - (A) Under State Laws -
  - (i) Real Property in the case of real property, 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 In the case of personal 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, or
- (B) With Clerk Of District Court -- In the office of the clerk of the United States 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 the lien is situated in the District of Columbia
- (2) Situs 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 regarding the form or content of a notice of lien
  - (q) Refiling O1 Notice.—For purpose of this section—
- (1) General Rule,-Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be freated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such reliting period
- (2) Place For Filling.—A notice of lien refiled during the required retiling period shall be effective only-
- (A) If such notice of hen is refiled in the office in which the prior notice of lien was filed, 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, if a notice of such hen is also filed in accordance with subsection (f) in 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" means-
- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of tien

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

- (a) Release Of Lien.-Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on whichi
- (1) Liability Satisfied or Upenforceable -- 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 requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

### Sec. 6103. Confidentiality and disclosure of returns and return information.

- (k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -
- (2) 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 tien or intends to obtain a right in such property

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