Form 668(Y)

Department of the Treasury - Internal Revenue Service

(Rev. December 1985)	Notic	Notice of Federal Tax Lien Under Internal					ue Laws
District LA	S VEGAS		Serial Number 87009173 0000			For Option	al 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.							
Name of Taxpayer SHARRON R BRINLEE							\
Residence P O BOX 10877 ZEPHYR COVE NV 89448							
IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien 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).							7/
Kind of Tax	Tax Period Ended (b)		ng Number	Date of Assessment	Last Day of Refiling (e)		paid Balance Assessment
1040E	12/31/83	-	-9566	07/27/87	08/26/93	3	3926.47
<u> </u>	.						
	INT	JRN TO: RNAL REVEN LAS VEGAS B	UE SERVICE			>	
Place of Filing Dougla		VEGAS, NV-8 JIAL PROCEDI	9101 IRES FUNCTIO	N:EIENS en, Nevada	Total	s	3926.47
LAS VEGAS, NEVADA This notice was prepared and signed at on this.							
19 he day o	OCT	ſ	87				, on this,
Gignature K. L. CABLES Title CHIEF SPECIAL PROCEDURES							
(NOTE: Certifi Rev. Rul. 71-4	cate of officer author 66, 1971 - 2 C.B. 4	rized by law to 09)	take acknowled	gments is not essenti	al to the validity of N 1648	53 Fo	eral Tax lien rm 668(Y) (Rev. 12-85)

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Ė Registrar) Lien ä, 5 **Jnited States** Clerk (Tax 5 Ś. Notice Form 669(1) (Rev. # Filed

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 effer 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 liked by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the flability for the amount so assessed (or a judgement against the laxpayar arising out of such liability is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

Purchaser's Holders Of Security Interests, Mechanic's Lienors, And Judgement Lien Creditors. - The ilen imposed by section 8321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgement ilen creditor until notice thereof which meets the requirements of subsection (I) has been filled by the Secretary.

(1) Place For Filling 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 filen 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 filen is situated; or

or (B) With Clark Of District Court - In the office of the clark of the United States district court for the judicial district in which

the property subject to flen is situated, whenever the State has subparagraph (A), or (C) With Recorder OI Deeds Of The District Of Columbia - in the office of the Recorder of Deeds of the District of Columbia, it 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

(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 filled.

For purposes of paragraph(2)(8), 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 texpayer 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 Socretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of tien.

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 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
 8. Attorney's liens

- 8. Attorney's liens 9. Certain insurance contracts
- 10. Passbook loans

(g) Refilling Of Notice. - For purchase of this

- (1) General Rule. Unless notice of lien is reliied in the manner prescribed in paragraph (2) during the required reliling period, such notice of lien shall be treated as filled on the date on which it is filled (in accordance with subsection (i)) after the expiration of such reliling period.
- (2) Place For Filing. A notice of tien refiled uring the required refiling period shall be effective only (A) If -

(I) such notice of lien is relifed in the office in which the

(i) such notice of lien is railled in the office in which the prior notice of lien was liled, and (ii) in the case of real property, the fact of railling is entered and recorded in an index to the extent required by subsection (i) (4), and (B) in any case in which, 90 days or more prior to the date of a railling 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 lien is also filled in accordance with subsection (f) in the State in which such residence is located.

(3) Required Refiling Period. - In the case any notice of linn, the term "required reliting period" means(A) the one-year period ending 30 days after the expiration
of 6 years after the date of the assessment of the tax, and
(B) the one-year period ending with the expiration of 6 years
after the close of the preceding required reliting period for
such notice of lien.

Part 1 - Kept By Recording Office

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Sec. 6325. Release 01 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 tex not later than 30 days after the day on which

which

(1) Liability Satisfied or Unenforceable. 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 hime 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 lifed pursuant to section 6323(I), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has right in the property subject to such lien or intends to obtain a right in such property.

PERLESTED BY IN OF LOTAL RECORDS OF

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SUZANG ACAUDREAU RECORDER

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