Form 668(Y)

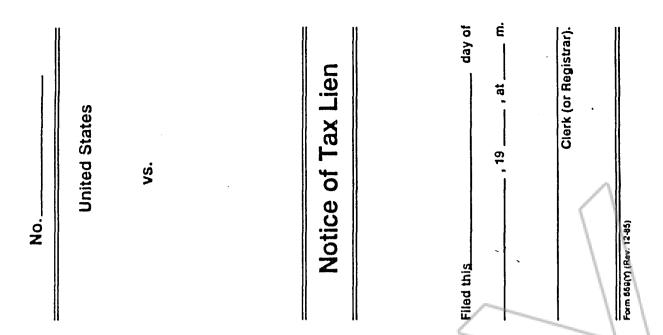
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Department of Treasury - Internal Revenue Service

(Rev. December 1985)

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District La	s Vegas, N		Serial Number 888800690			For Optional 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 had 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 Taxpaye		& IRENE M GOUR	RAS	~		\ \	
	O BOX 211					7 /	
notice of lien is a	refiled by the date	ION: With respect to each given in column (e), this nease as defined in IRC 6325(a	otice shall, on the		\		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day of Refiling (e)		Inpaid Balance of Assessment	
1040 Place of Filing	12-31-85	2529 2529 10. 10. 10. 10. 10. 10. 10. 10. 10. 10.	6-16-86	7-16-92		3082.05	
Flace of Fling		RECORDER S COUNTY , NV 89423		Total	s	3082.05	
2nd the day	orepared and sign May of		gas, NV			, on this,	
Signaturo	88-01		Title			Revenue Officer	
(NOTE: Cort Rev. Rul. 71	ificate of officer author-466, 1971 - 2 C.B.	orized by law to take acknowle 409)	adgements is not esse	ntial to the validity 177	of Notice of 596 Fc	Federal Tax Lien Orm 668(Y) (Rev. 12-85	

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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 data is 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 amount so essessed for a ludgement against the taxpaver arising out of such liability) is satisfied or becomes unenforceable by reason of labra of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's Holders Of Security interests, Mechanic's Lienors, And Judgement Lien Creditors. - The Ilen imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's llenor, or judgement llen creditor until notice thereof which meets the requirements of subsection (i) has been illed by the Secretary.

(I) Place For Filling Notice; Form.-

- (1) Place For Filing The notice referred to in subsection (a) shall be illed (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;
- (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 lian is situated, whenever the State has 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
 - (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 flen is filled.

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.

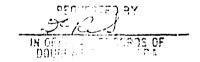
Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- Securities
- Motor vehicles
- . Personal property purchased at retail
- . Personal property purchased in casual sale . Personal property subjected to possessory lien
- Real property tax and special assessment liens
 Residential property subject to a mechanic's lien for certain repairs and improvements 8. Attorney's liens
- 9. Certain insurance contracts
- 10. Passbook loans
- (a) Refilling Of Notice. For purchase of this
- (1) General Rule. Unless notice of lien is relilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of ilen shall be treated as filed on the date on which it is filed (in accordance with subsection (i)) after the expiration of such rallling period.
- (2) Place For Filling. . A notice of iten refiled during the required refilling period shall be effective only -
 - (i) such notice of lien is refiled in the office in which the
- prior notice of iten was filed, and
 (ii) in the case of real property, the fact of refiling is
 entered and recorded in an index to the extent required by
- ubsection (I) (4), and (B) In any case in which, 90 days or more prior to the date of a refuling 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 (I) in the State in which such residence is located. the State in which such residence is located.
- (3) Required Reflling Period. In the case of any notice of lien, the term "required refilling 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 (8) the one-year period ending with the expiration of 6 years after the close of the preceding required refilling period for such notice of lien.

Part 1 - Kept By Recording Office

Sec. 6325. Release Of Lien Discharge **Property** Of

- (a) Release Of Lien. Subject to such egulations as the Secretary may prescribe, the Secretary shad 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
- (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 lienhas 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.



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