Form 668(Y)

131

**Department of Treasury - Internal Revenue Service** 

(Rev. December 1985)	Notic	Revenue Laws				
District  Las Vegas, NV		•	Serial Number 888801856			se by Recording Office
notice is give assessed agai this liability ha in favor of the to this taxpay	en that taxes inst the following d been made, to United States	, 6322, and 6323 of the (Including interest are ing-named taxpayer. but it remains unpaid. on all property and rigount of these taxes, crue.	nd penalties) h Demand for pa Therefore, there phts to property	ave been syment of e is a lien belonging	^	
Name of Taxpayer WILLIAM R PARKS						
Residence P O BOX 11044 ZEPHYR COVE, NV 89448						
notice of lien is r	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)		id Balance sessment
1040	12-31-86	RETURN TO:  INTERIOR SERVICE  300 LAW YEARS, NY ORION  LAS VEGNS, NY ORION  SPECIAL PROJECUTES FUR	5-18-87	6-17-93	>	3758.45
Place of Filing		RECORDER S COUNTY , NV 89423		Total	\$	3758.45
14th	orepared and sign  June of	ed at	gas, NV			, on this,

for RØN SMITH 1715

Chief SPf

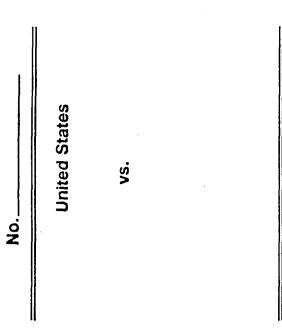
(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax Lien

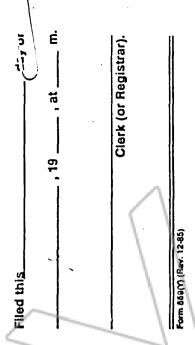
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Title

Form 668(Y) (Rev. 12-85) RUNK 688 MAGE 3436

Chief SPf





## 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 inter-est, 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 assessed (or a judgement against the taxpayer arising out of such liability) is satisfied or becomes unanforceable by reason

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

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

## (1) Place For Filing Notice; Form.-

(1) Place For Filling - The notice referred to in subsection (a) shall be illed -

section (a) shall be filled.

(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 integible, in one office within the State, for the counter of the property.

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 lien 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) Silus Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be

(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

Notice of

principal executive drice of the obtainess 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 time.

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

- 2. Motor vehicles

- 2. Motor venicles
  3. Personal property purchased at retail
  4. Personal property purchased in casual sale
  5. Personal property subjected to possessory flen.
  6. Real property tax and special assessment liens
- 7. Residential property subject to a mechanic's lian 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 railled in manner prescribed in paragraph (2) during the required refilled period, such notice of tien shall be treated as filed on the date on which it is filed (in accordance with subsection (i)) after the expiration of such refilling period.
- (2) Place For Filling. A notice of then refiled during the required refilling period shall be effective only 
  (A) if -
  - (i) such notice of ilen is relied in the office in which the
  - prior notice of fien was filed, and
    (ii) in the case of real property, the fact of refilling 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 to) in any case in which, and days or more prior to the day of a reliling 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.
- (3) Required Refilling 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 (B) the one-year period ending with the expiration of 6 years after the close of the preceding required reliling period for

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

(a) Release Of Lien. - Subject to sucregulations as the Secretary may prescribe, the Secretary sharissue 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 ne legally unenforceable; or

(2) Bond Accepted - There is jurnished 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.

(a) 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 right in the property subject to such lien or intends to obtain a right in such property.

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UABRIUABE BAMAKO RECORDER George JU DEPUTY 180728

Part 1 - Kept By Recording Office

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