Form 668(Y)

Department of Treasury - Internal Revenue Service

(Rev. December 1985)

Notice of Federal Tax Lien Under Internal Revenue Laws

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District	Las Vegas, NV		NV	Serial Number 888803642		For Optional Use by Recording Office				
	Las	vegus,	TAA	1	000003042	ì				

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 Taxpayer GLEN CHARACH

Residence

1419 LEONARD

131

GARDNERVILLE, NV 89410

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).

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Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day of Refiling (e)		Unpaid Balance of Assessment
1040	12/31/80	-9216	04/07/86	05/07/92		5373.08
1040	12/31/81	-9216	04/28/86	05/28/92		6033.04
1040	12/31/82	-9216	09/09/85	10/09/91		3906.16
1040	12/31/84		09/26/86	10/26/92		4013.55
Place of Filing			RETURN TO: INTERNAL REVEN 300 LAS VEGAS & LAS VEGAS, NV 0: SPECIAL PROCEDL	.VJ. 30.	> 	
Place of Filing	COUNTY	RECORDER				
	DOUGLA	S COUNTY		Total	S	19325.83
	MINDEN	, NV 89423				

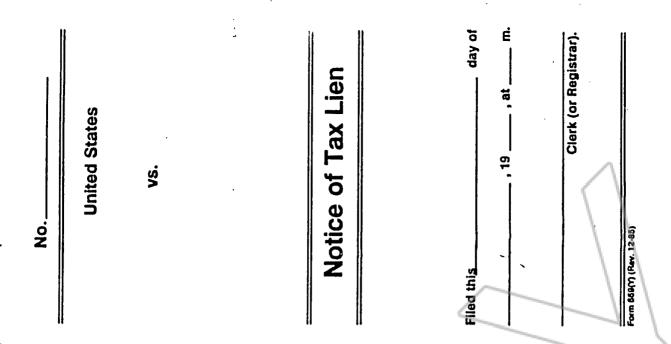
This notice was prepared and signed at Las Vegas, NV
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the 8th day of August 19 88

Signature Title Chief SPf 88-01-1143

184335

(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)



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 therato) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging

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 texpayer arising out of such liability) is satisfied or becomes unenforceable 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 ilen Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgement lien creditor until notice thereof which meets the requirements of subsection (I) has been filed by the Secretary.

(I) Place For Filling Notice: Form.

Place For Filing - The notice referred to in sub-section (a) shall be filed -

(A) Under State Leave

(b) 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

subcintsion), 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 lien is situated, whenever the State has

subparagraph (A), or (C) With Recorder Of Deads 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 Lies - 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 filled.

For purposes of paragraph (2) (E), 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 elerred 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:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail
- Personal property purchased in casual sale
 Personal property subjected to possessory ilen
- 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
- 9. Certain insurance contracts
- 10. Passbook loans

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

- (1) General Rule. Unless notice of lien is reliled in the manner prescribed in paragraph (2) during the required ratilling period, such notice of tien shall be treated as filled on the which it is filed (in accordance with subsection (f)) after the expiration of such retiling period.
- (2) Place For Filling. A notice of tien railled during the required refilling period shall be effective only (A) if -

(f) such notice of lien is railled in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, the fact of rellling 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 reliting of notice of lien under subparagraph (A), the or a retining of notice or ten unow supparagraph (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) he the State in which such residence is located.
- (3) Required Refiling Period. In the case any notice of ilen, 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 tax, and (B) the one-year period ending with the expiration of 6 ye after the close of the preceding required rafiling period for such notice of flen.

Part 1 - Kept By Recording Office

Sec. 6325. Release Of Lien Or Of Discharge Proper

(a) Release Of Lien. -Subject to regulations as the Secretary may prescribe, the Secretary 5 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 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 lienhas been lifed 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 ilen or intends to obtain a right in such property.

OCCUESTED BY TAL RECORDS OF

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SUZANNE BEAUDREAU RECORDER 600 PAIL DEPUTY

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