Form 668(Y)

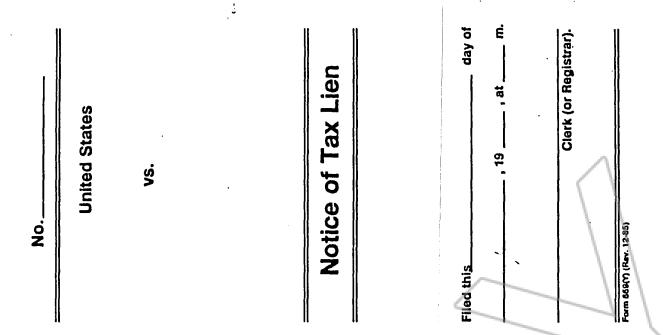
Department of Treasury - Internal Revenue Service

(Rev. December 1985)

Notice of Federal Tax Lien Under Internal Revenue Laws

District La	as Vegas, N	Serial Nu	mber £888038	81	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 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 Taxpay	erCYNTHIA K	TOLLEFSON]
	P O BOX 279 STATELINE,					
notice of lien is	refiled by the date	ION: With respect to each given in column (e), this ease as defined in IRC 6325	notice shall, on the	below, unless day following		
Kind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day of Refiling (e)		npaid Balance Assessment
1040	12/31/84	-3426	08/17/87	09/16/93		2485.06
	300 LAS LAS VEG	TO: L REVENUE SERVICE VEGAS BLVD. SO. NS. NV 99101 PROCEDURES FUNCTION-LI	EUS			
Place of Filing		RECORDER S COUNTY , NV 89423		Total	\$	2485.06
This notice was	prepared and sign	ed at Las V	egas, NV			, on this,
ne <u>12th</u> day	of August	, 19_88				
Signature for	RON SMITH	Title	Title Chief SPf 88-01-0000 184692			
	tificate of officer auth	orized by law to take acknow	ledgeme: s is not esse	ential to the validity of	of Notice of Fe	ederal Tax Lien

(NOTE: Certificate of officer authorized by law to take acknowledgeme: 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 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 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 unenforceable by reason of lapse 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 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 filed by the Secretary.

(I) 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 ilen 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 Deeds Of The District Of Columbia 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

(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 esidence 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
- 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 ilens
- 7. Residential property subject to a mechanic's ilen for certain repairs and improvements
- 8. Attorney's liens
- 9. Certain insurance contracts
- 10. Passbook loans

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

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

(i) such notice of lien is reliled in the office in which the prior notice of Hen 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 subsection (f) (4), and

(B) in any case in which, 90 days or more prior to the date of a reliling of notice of ilen 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 illed in accordance with subsection (I) in the State in which such residence is located.

(3) Required Refiling Period. - In the case of any notice of lien, the term "required reflling 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 railling period for such natice of lien.

Part 1 - Kept By Recording Office

Sec. 6325. Release Of Lien Of Discharge Property

(a) Release Of Lien. -Subject to such regulations as the Secretary may prescribe, the Secretary shall issue a cartificate of release of any lien imposed with respect to any internal revenue taxnot 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 paymen the amount assessed, together with all interest in ψ thereof, within the time prescribed by faw (include extension of such time), and that is in accordance ψ . requirements relating to terms, conditions, and form of consuma 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 right in the property subject to such lien or intends to obtain a right in such property.

COUESTED BY RECORDS OF A S CO. HEVADA

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