

Notice of Federal Tax Lien Under Internal Revenue Laws

District **Las Vegas, NV**

Serial Number **888900089**

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 Taxpayer **THOMAS K & MARILYN A HINES**

Residence **1379 WATERLOO
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).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day of Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/83	██████████-0187	09/01/86	10/01/92	46412.19
1040	12/31/84	██████████-0187	07/07/86	08/06/92	26155.82
1040	12/31/85	██████████-0187	10/20/86	11/19/92	
1040	12/31/85	██████████-0187	02/09/87	03/11/93	30826.53
1040	12/31/81	██████████-0187	11/07/83	12/07/89	10372.65

RETURN TO:
INTERNAL REVENUE SERVICE
300 LAS VEGAS BLVD. SO.
LAS VEGAS, NV 89101
SPECIAL PROCEDURES FUNCTION-LIENS

Place of Filing **COUNTY RECORDER
DOUGLAS COUNTY
MINDEN, NV 89423**

Total \$ 113767.19

This notice was prepared and signed at Las Vegas, NV, on this,

the 19th day of January, 19 89

Signature *Ron Smith* for **RON SMITH 1720**

Title **Chief SPf
88-01-1720**

(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)

195680

Form **668(Y)** (Rev. 12-85)

BOOK **289** PAGE **216**

United States

VS.

Notice of Tax Lien

Filed this _____ day of _____, 19____, at _____ m.

Clerk (or Registrar).

Form 659(M) (Rev. 12-95)

Internal Revenue Code

Section 6321. Lien For Taxes.

If any taxpayer liable to pay any tax neglects or refuses to pay the amount demanded, the amount (including any interest, penalty, 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 the taxpayer.

Section 6322. Period Of Lien.

The period for which the lien imposed by section 6321 shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of the expiration of the period of limitation on the assessment.

Section 6323. Validity and Priority Against Certain Persons.

(a) **Holders Of Security Interests, Mechanics Liens, And Judgement Liens.** - The lien imposed by section 6321 shall not be valid against any purchaser, holder of a security interest, mechanic's lienor, or judgement lien creditor until the lien is satisfied or becomes unenforceable by reason of the expiration of the period of limitation on the assessment.

Filing Notice; Form.

(1) **Where Filing.** - The notice referred to in subsection (a) shall be filed -

- (A) **Real Property.** - In the case of real property, in one office in the State (or the county, or other governmental jurisdiction) designated by the laws of such State, in which the property subject to the lien is situated; and
- (B) **Personal Property.** - In the case of personal property, tangible or intangible, in one office in the State (or the county, or other governmental jurisdiction) designated by the laws of such State, in which the property subject to the lien is situated;

(2) **Office of District Court.** - In the office of the clerk of the district court for the judicial district in which the property subject to the lien is situated, whenever the State has a district court.

(3) **Office Of Deeds Of The District Of Columbia.** - In the office of the clerk of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(4) **Property Subject To Lien.** - For purposes of subsection (a), property shall be deemed to be situated in the State in which -

- (A) **Real Property.** - In the case of real property, at its principal residence or principal place of business;
- (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 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:

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
9. Certain insurance contracts
10. Passbook loans

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

(1) **General Rule.** - Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) **Place For Filing.** - A notice of lien refilled during the required refiling period shall be effective only -

- (A) if -
 - (i) such notice of lien is refilled in the office in which the prior notice of lien 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 refiling 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 filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.** - In the case of any notice of lien, 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 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of 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 tax not later than 30 days after the day on 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 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 lien has been filed pursuant to section 6321(f), the amount of the outstanding obligations 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.

REQUESTED BY
IRS
IN OFFICIAL RECORDS OF
DOUGLAS CO., NEVADA

'89 FEB -2 AIO :38

SUZANNE BEAUDREAU
RECORDER

195660

\$6.00 PAID LP DEPUTY

Part 1 - Kept By Recording Office

BOOK

289 PAGE 217