

Notice of Federal Tax Lien Under Internal Revenue Laws

District Las Vegas, NV

Serial Number 888908426

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 PATRICK BRUNINGTON

Residence P.O. BOX 2472  
STATELINE, NV 89449-2472

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	12/31/87	-7858	07/03/89	08/02/95	3873.47
1040	12/31/88	-7858	06/05/89	07/05/95	1065.16

RETURN TO:  
INTERNAL REVENUE SERVICE  
300 LAS VEGAS BLVD. S.W.  
LAS VEGAS, NV 89101  
SP-101 FEDERAL TAX LIENS

Place of Filing COUNTY RECORDER  
DOUGLAS COUNTY  
MINDEN, NV 89423

Total \$ 4938.63

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

217733

the 8th day of December, 19 89

BOOK 190 PAGE 1217

Signature for RON SMITH 1128

*Ron Smith*

Title Chief SPF  
88-01-1128

(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)

No.

United States

VS.

# Notice of Tax Lien

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Clerk (or Registrar).

Form 6037 (Rev. 12-85)

## 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 judgment 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 Liens, 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 lienor, or judgement lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### In 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 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 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 Columbia.
- (7) 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 lien is filed.

*[Faint, illegible text, likely bleed-through from the reverse side of the page]*

### 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 Returned. - 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 regulations relating to terms, conditions, and form of the bond and to the interest, as may be specified by such regulations.

### Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

#### (1) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(A) Disclosure of amount of outstanding tax. - A notice of lien has been filed pursuant to section 6321, the amount of the outstanding liability secured by such lien was disclosed to any person other than the taxpayer or the Secretary, and the taxpayer has a right in the property subject to such lien or intends to obtain a right in such property.

NOTICE BY

IN OFFICE OF THE CLERK OF DISTRICT COURT

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