Form 668(Y)

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**Department of Treasury - Internal Revenue Service** 

112.4

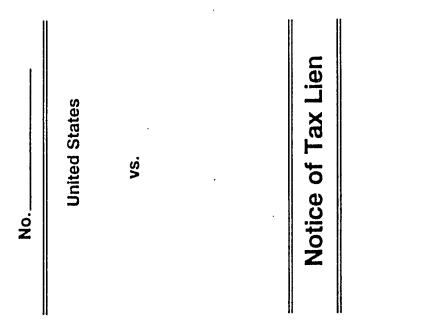
(nev. December 1905)	Notic	e of Federal	Tax Lien Unde	er Internal F	levenue Laws	
District La	Las Vegas, NV Serial Number 889004870				For Optional Use by Recordin	g Office
notice is give assessed again this liability ha in favor of the to this taxpay	en that taxes inst the follow of been made, le United States	(Including interesting-named taxpayout it remains unpon all property and ount of these tax	of the Internal Reve st and penalties) I er. Demand for p aid. Therefore, ther d rights to property xes, and additional	nave been ayment of e is a lien belonging		
Name of Taxpay	er JACK L	& ANDREA R K	ELLEOGG	^	\ \	
	OUTE 3 164 INDEN, NV	2 NAN SUE LA 89502	AND		$\overline{1}$	
notice of lien is a	refiled by the date	ION: With respect to given in column (e), ease as defined in IRC	each assessment listed this notice shall, on the 6325(a).	below, unless day following		
Kind of Tax	Tax Period Ended	Identifying Numt	Date of Assessment	Last Day of Refiling (e)	Unpaid Balance of Assessment (f)	
1040 1040	12/31/83 12/31/84	-6686 -6686	05/09/88	06/08/94 06/08/94	5061.83 4481.52	
	4750 W. 0a	D: REVENUE SERVIC akey Blvd. S, NV 89102 DN SUPPORT FUN	\ \			
Place of Filing		RECORDER S COUNTY NV 89423	3	Total	<b>\$</b> 9543.35	i
This notice was	prepared and sign	ed at Las	vegas, NV			, on this,
		/ /			2312	
he <u>23rd</u> day	of July	, 19 90	<del></del>		BOOK <b>790</b> PAG	E <b>414</b> ".

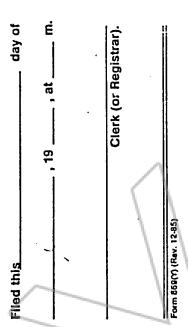
Title Signature Chief SPf for RON SMITH 1141 88-01-1141

(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)

Form 668(Y)

Form 668(Y) (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 therato) 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 flability for the amount so assessed (or a judgement against the taxpayer arising out of such (lability) 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 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 natice thereof which meets the requirements of subsection (I) has been filled by the Secretary.

## (I) Place For Filing Notice; Form.

(1) Place For Filing - The notice referred to in sub-section (a) shall be illed -(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 Ol 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 e property subject to the lien is situated in the District of Columbia.

- (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 filled.

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 texpayer 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 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
- . Motor vehicles
- 3. Personal property purchased at retail
- Personal property purchased in casual sale
- 5. Personal property subjected to possessory lien 6. Real property tax and special assessment liens
- Residential property subject to a mechanic's lien for certain repairs and improvements
- 9. Certain insurance contracts
- 10. Passbook loans

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

- (1) General Rule. Unless notice of tien is reflied 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 (i)) after the expiration of such railling period.
- (2) Place For Filing. A notice of tien reflied during the required reliling period shall be effective only -(A) II-

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

(ii) in the case of real property, the fact of reliling is intered 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 reliling of notice of lien under subparagraph (A), the of a religing or notice of their discrete subparagraph (A), the 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 Refiling Period. in the case of any notice of lian, the term "required refliling 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 praceding required refiling period for such notice of lien.

Part 1 - Kept By Recording Office

Of Sec. 6325. Release Lien 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 hat 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 illed pursuant to section 6323(i), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he right in the property subject to such lien or intends to obtain a right in such property.

REQUESTED BY

IN OFFICIAL RECORDS OF DOUGLAS CO.. NEVADA

JUL 30 P12:40 **'9**0

SUZANNE BEAUDREAU

RECORDER PAIL KID DEPUTY

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