6'

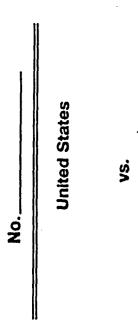
**Department of Treasury - Internal Revenue Service** 

Form 668(Y) (Rev. December 1985)

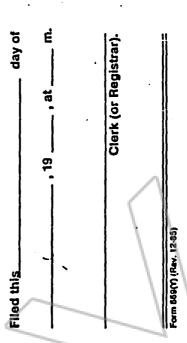
# Notice of Federal Tax Lien Under Internal Revenue Laws

• • • •			<del></del>		
strict La	as Vegas, N	Serial Numi	8891008	74	For Optional Use by Recording Office
otice is given is given is liability had a favor of the control this taxpay atterest, and control is given in the control is taxpay atterest, and control is given in the cont	en that taxes inst the follow ad been made, I united States yer for the amosts that may ac		d penalties) h Demand for pa Therefore, there hts to property	ave been lyment of lis a lien belonging	
me of Taxpay	er WILLIAM	E WAGONER			\ \
	O BOX 553	, NV 89448-055	3		7 /
otice of lien is a	refiled by the date	TON: With respect to each given in column (e), this no lease as defined in IRC 6325(a	otice shall, on the o	elow, unless lay following	
Cind of Tax	Tax Period Ended (b)	Identifying Number	Date of Assessment	Last Day of Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	-5465	10/29/90	11/28/00	1992.03
		PETURN TO: INTERIAL REVENUES 47:0 W. Onloy BIVI. 1 NO VEGES, NY 59:100		MC	
		Lead Verens, NV 5810X Culled Wow Suppor	r Function-Li		
ice of Filing		RECORDER SOUNTY	r Function-Li		1992.03
	DOUGLA MINDEN	RECORDER SOUNTY	gas, NV		
	DOUGLA	RECORDER AS COUNTY I, NV 89423 Hed at Las Ve			\$ 1992.03, on this,
is notice was particle was part	DOUGLA MINDEN prepared and sign	RECORDER AS COUNTY I, NV 89423  Hed at Las Ve		Total	

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



# <u>e</u> **Tax**



### **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 layor 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 data is specifically fixed by law, the flen 'mposed 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 flability) 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 cieditor until catice thereof which meets the requirements of subsection (i) has been filled by the Secretary.

## (f) Place For Filing Notice; Form.-

(1) Place For Filing - The notice referred to in sub-ction (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 Coumbia, 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 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 resid taxpayer at the time the notice of lien is filled.

Forpurposes 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 tien.

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
  4. Personal property purchased in casual sale
  5. Personal property subjected to possessory iten
  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 tiens
  9. Certain insurance contracts
- 10. Passbook loans

(a) Refiling Of Notice. - For purchase of this

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

(2) Place For Filling. - A notice of then relied during the required refilling period shall be effective only -(A) 11 -

(i) such notice of tien is reflied in the office in which the

prior notice of Hen was illed, and (ii) in the case of real property, the fact of reilling is

ntered 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 religing or notice of the union 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 flen is also filled in accordance with subsection (I) in the State in which such residence is located.

(3) Required Refiling Period. - in the case any notice of lien, the term "required refilling period" means -(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the lax, and (B) the one-year period ending with the expiration of 5 years after the close of the preceding required reliling period for such notice of lien.

244179

Part 1 - Kept By Recording Office

BOOK 291 PAGE 185

Of Sec. 6325. Release Lien OrDischarge 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

(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 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.

> REQUESTED BY IN OFFICIAL RECORDS OF DOUGLAS COL HEVADA

FEB -4 A1:57

SUZANNE HEAUDREAU RECORDER \$ 600 PAIL BA