Form 668 (Y)

(Rev. October 1993)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

District

SACRAMENTO

Serial Number

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, 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 FARMS #5 J.V.

WALTER J. HOYT III, GENERAL PARTNER

Residence

(

8788 ELK GROVE BLVD., SUITE E ELK GROVE, CA 95624

IMPORTANT RELEASE INFORMATION: For 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	Tax Period Ended (b)	Identifying Number	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
1065 1065 1065	9009 9109 9209	88-0164062 88-0164062 88-0164062	11/11/91 12/07/92 12/27/93	76.	3800.00 3750.00 3750.00
//					2
Place of Filing					3

Douglas County Recorder Douglas County, Nevada

11300.00 Total | S

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SACRAMENTO, CALIFORNIA

This notice was prepared and signed at .

, on this.=

, 19 <u>94</u> the 10th day of March

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Signature

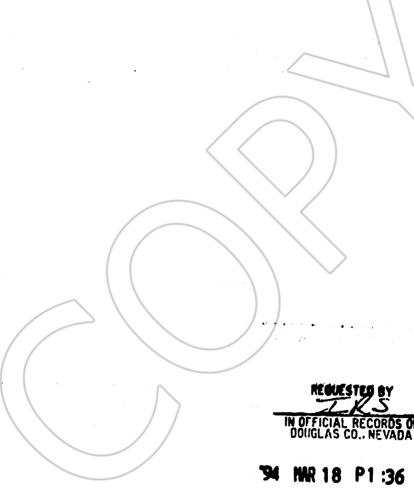
Kathryn Jones

Title

Chief, Special Procedures Branch

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax fien Rev. Rul. 71-466, 1971 - 2 C.B. Pert 12 Kept By Recording Office

Form **668 (Y)** (Rev. 10-93)



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SUZAHNE BEAUDREAU RECORDER