

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>SACRAMENTO</b>	Serial Number	<i>For Optional Use by Recording Office</i>
-------------------------------	---------------	---

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 has 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 **WALTER J HOYT III, GENERAL PARTNER**  
**WASSIE RANCHES #5 J.V.**

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

**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 for Refiling (e)	Unpaid Balance of Assessment (f)
1065	9009	88-0142377	11/11/91	12/10/01	3400.00
1065	9209	88-0142377	12/27/93	01/26/04	3750.00

Place of Filing <b>Douglas County Recorder</b> <b>Douglas County, Nevada</b>	<b>Total \$ 7150.00</b>
--	-------------------------

This notice was prepared and signed at **SACRAMENTO, CALIFORNIA**, on this, the 04th day of March, 19 94.

Signature <b>Kathryn Jones</b>	Title <b>Chief, Special Procedures Branch</b>
-----------------------------------	--

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

COPY

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

'94 MAR 18 P2:37

**332693**  
BK 0394 PG 3531

SUZANNE BEAUDREAU  
RECORDER  
\$ 8.00 PAID KO DEPUTY