

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District **Las Vegas, NV**

Serial Number **889430930**

*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 **RICHARD L MERCHANT**

Residence **1501 HWY 395 S NO 43  
GARDNERVILLE, NV 89410**

Return To:  
Internal Revenue Service  
4750 W. Oakey Blvd.  
Las Vegas, NV 89102  
Collection Support  
Function - Liens

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	12/31/88	9161	02/21/94	03/23/04	1649.58
1040	12/31/89	9161	02/21/94	03/23/04	4452.97
1040	12/31/90	9161	09/20/93	10/20/03	2302.31

Place of Filing <b>COUNTY RECORDER DOUGLAS COUNTY MINDEN, NV 89423</b>	<b>Total</b>	<b>\$ 8404.86</b>
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This notice was prepared and signed at Las Vegas, NV, on this, the 07th day of April, 1994.

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

**'94 APR 19 10:49**

Signature Ron Smith for **ron smith** Title **Revenue Officer**  
**Revenue Officer**

**335516**

**700**  
SUZANNE BEAUDREAU  
RECORDER  
**PAID** **KD** DEPUTY

(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)