

15-
Allen Henry Bonnifield©
C/o P. O. Box 1814
Zephyr Cove, Nevada-[PZ89448]

NOTICE

RE: Notice of Federal Tax Lien (IRS Form 668) S/N860390505
#0563809 BK0103 PG04872, Douglas County Recorder

IRS Form 668 is what it states it is, a Notice; it is not a lien itself. A lien can only come from a court of law through due process. The IRS must, as all government agencies must, proceed in a lawful manner when using the law. The law is clear on this point that the IRS must take certain steps in pursuing a lien; the first of which is to file the actual Federal Tax Lien as directed by 26 USC §6321. This is done with a form that states:

"FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAW"

Unless you have received this form, you are not in possession of a valid Federal tax Lien. IRS Form 668 states: "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 cost that may accrue".

Any statutory lien "arising" under § 6321 of the Internal Revenue Code is inchoate (unperfected) until there is a judgment lien secured in compliance with the Federal Debt Collection Procedures Act (See Chapter 176 of Title 28, particularly 28 U.S.C. § 3201). Therefore, notices of federal tax lien, notices of levy and other such instruments utilized to encumber and convert private property are uttered instruments unless perfected by a judgment from a court of competent jurisdiction. See also, Fifth Amendment due process clause, clarified by relation-back doctrine (See *United States v. A Parcel of Land, Buildings, Appurtenances and Improvements, known as 92 Buena Vista Avenue, Rumson, New Jersey* (1993), 507 U.S. 111; 113 S.Ct. 1126; 122 L.Ed. 2d 469).

Through diligent searches conducted at Nevada Secretary of State, Douglas County Recorder's Office, and U.S. District Court I find that no lien has been filed bearing the name ALLEN HENRY BONNIFIELD. The above referenced Notice (IRS 668, S/N860390505) is null and void. It is a "Notice" of a lien that does not exist.

I am custodian of the following documents retained as evidence of the nonexistence of a Federal Tax Lien and fraudulent recording of IRS Form 668.

1. Copy of IRS Form 668(Y)(c) S/N860390505, #0563809 BK0103 PG04872, Douglas County Recorder.
2. UCC11 search for Federal Tax Lien reference ALLEN HENRY BONNIFIELD as Debtor
3. STATE OF NEVADA OFFICE OF THE SECRETARY OF STATE certified search results; "No matching records found".

0577713

BK0503PG11819

