

Notice of Federal Tax Lien Under Internal Revenue Laws

District

Serial Number

For Optional Use by Recording Office

Reno, NV

R/O 11465

RECORDED AT REQUEST OF
Internal Revenue Service
94 67-68

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

Ann McNeely

APR 10 A10: 39
OFFICIAL RECORDS
EUREKA COUNTY, NEVADA
WILLIS A. DEPARTMENT RECORDER
FILE NO. 80109
FEE \$ 4.00

Residence

P.O. Box 536
Carlin, NV 89822

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	8003	02-02-81	[REDACTED]	98,331.69

Place of Filing

Eureka County Recorder, Eureka, NV 89350

Total \$98,331.69

This notice was prepared and signed at Reno, NV, on this,

the 7th day of April 1981.

Signature

LEE AUBUCHON

Lee Aubuchon

Title

Revenue Officer

(Note: Certificate of officer authorized by law to acknowledge the validity of Notice of
Federal Tax Lien G.C.M. 20419, 1955-1, C.B. 126.)

BOOK 94 PAGE 067

Part 1 - To be kept by recording office

Form 668 (Rev. 9-78)

United States
vs.

ANN MCNEELY

Notice of Tax Lien

COLO

Filed this 10TH
APRIL 19 81 at 10:39 a.m.*Miles C. McLean*
Eureka County Recorder
Clarkdale, Montana

Form 808 (Rev. 6-78)

COLO

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

If any person fails 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 thereto, shall be a lien in favor 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 date is specifically fixed by law, the lien imposed 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 judgment against the taxpayer arising out of such liability is satisfied or becomes enforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(i) Purchasers, Holders Of Security Interests, Mechanic's Liens, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanics' lien, or judgment lien creditor, and since thereof which meets the requirements of subsection (a) has been filed by the Secretary.

(ii) Protection For Certain Interests Even Though Notice Filed.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid.

(j) Place For Filing Notice: Form.—

The place for filing the notice referred to in subsection (i) shall be fixed:

All Under State Law

... File directly in the office of real property in the state where the title or the county or other government unit in which the property is located by the laws of such state or unit in which the property is subject to the lien imposed, and

... in Federal Courts—In the case of several persons, where the notice of lien is in one office and the property is situated in other governmental units, in the office of the courts of such State or unit in which the property is situated; if the lien is satisfied, it is not necessary to file the notice in the office of the court in which the property is situated.

... in the office of the recorder of the county or other government unit in which the property is situated, if the property is situated in such unit; if the property is situated in more than one unit, in the office of the recorder of the unit in which the property is situated.

(k) Required Refiling Period.—In the case of any notice of lien, the term "refiling period" means—

(1) Status 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 residence of the taxpayer at the time the notice of lien is filed.

For purposes 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.

(2) 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 lien.

(l) Refiling Of Notice.—For purpose of this section—

(1) General Rule.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the refiled period, such notice of lien shall be treated as filed on the part on which it is filed in accordance with subsection (a) after the expiration of such refiling period.

(2) Place For Filing.—A notice of lien refiled during the required refiling period shall be effective only—

(a) If such notice of lien is filed in the office in which the original notice of lien was filed and

(b) If it is filed within 90 days or more prior to the date of a written notice of lien under subparagraph (A), the taxpayer receives 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 lien is also filed in accordance with subsection (a) in the State in which such residence is located

(3) Required Refiling Period.—In the case of any notice of lien, the term "refiling period" means—

(A) the one year period ending 30 days after the expiration of 5 years after the date of the assessment of the lien, and

(B) the one year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(i) Release Of Lien.—Subject to such regulations as the Secretary may prescribe, the Secretary may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied 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(l), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.