

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District Reno, NV	Serial Number R/O 11469	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 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.

RECEIVED AT REQUEST OF
Internal Revenue Service
PAGE 69-70

APR 10 10:40

Name of Taxpayer
Richard D. McNeely

OFFICIAL RECORDS
EUREKA COUNTY, NEVADA
WILLIS A. DUNFORD - RECORDER
FILE NO. **80110**
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 4350

Total \$ 98,331.69

This notice was prepared and signed at Reno, NV on this, the 7th day of April, 19 81

Signature: Lee Aubeuchon Title: Revenue Officer

(Note: Certificate of officer authorized by law to take acknowledgment of validity of Notice of Federal Tax Lien O.C.M. 20419-1950-T.C.B. 126)

BOOK 94 PAGE 69

United States

RICHARD D. McNEELY

Notice of Tax Lien

Filed this 10TH day of APRIL 1981 at 10:40 a.m.

Walter A. McFarland, Recorder, Clarke County, Georgia

Form 689 (Rev. 9-79)

Excerpts From Internal Revenue Code
Sec. 6321. Lien For Taxes.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount, including any interest, additional amount, adding 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 for a judgment against the taxpayer arising out of such liability is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

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

(b) 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-

- (1) Place For Filing Notice: Form.
(a) Place For Filing - The notice referred to in sub section (a) shall be filed-
(i) Under State laws -
(A) Real Property - in the office of the recorder of deeds or other office which the State or other jurisdiction has designated by law as the place for filing such notice;
(B) Personal Property - in the office of the recorder of deeds or other office which the State or other jurisdiction has designated by law as the place for filing such notice.

(1) With Recorder Of Deeds Of The District Of Columbia. - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) State 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 within the United States shall be deemed to be in the District of Columbia.

(3) 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.

(c) Refiling Of Notice. - For purposes of this section-

(1) General Rule. - Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (b) after the expiration of such required period.

(2) Place For Filing. - A notice of lien refilled during the required refiling period shall be effective only if-
(A) in the case of a notice of lien refilled in the office in which the notice of lien was filed, the date of filing is on or before the date of expiration of the notice of lien;
(B) in the case of a notice of lien refilled in the office of the Secretary, the notice of lien is filed in accordance with subsection (b) in the office in which such notice of lien was filed.

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

- (A) the one year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; 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.

(a) 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 individual taxpayer for-

(1) Liability Satisfied or 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.

(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 contributions. - If a notice of lien has been filed pursuant to section 6321, the amount of the outstanding liability, together with such tax may be disclosed to any person who, in the Secretary's written evidence that he has a right in the property subject to such lien, intends to obtain a right in such property.