

Notice of Federal Tax Lien Under Internal Revenue Laws

District Reno, NV	Serial Number A 7450	For Optional Use by Recording Office
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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
Cindy J. Seiler

Residence
**Cold Creek Ranch
Eureka, NV 89319**

INTERNAL REVENUE SERVICE
P.O. BOX 4200
300 BOOTH STREET
RENO, NEVADA 89505
JUL 21 1982

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-78	04-02-79 02-08-82		\$856.83
Place of Filing Eureka County Recorder Eureka, NV				
Total				\$856.83

This notice was prepared and signed at **Reno, Nevada** on this, **the 13th day of July, 1982**

Signature *Carol Saviers* Title **Acting Chief, Office Branch**
Carol Saviers

82 JUL 15 A10 33

OFFICIAL RECORDS
ESQUEA COUNTY, NEVADA
WILLIS A. O'PAULI - RECORD
FILE No. 84502
FEE \$ 5.00

Wittis A. Depaoli
Eureka County, Recorder

his _____ day of _____
JULY _____, 1982, at 10:33 A.M.

Notice of Tax Lien

CINDY J. SEILER

United States

No. 18430173113

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, 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 unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

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

(d) 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—

d) Place For Filing Notice: Form.—
 (1) Place For Filing.—The notice referred to in sub-
 section (a) shall be filed—

(D) Real Property.--In the case of real property, in one office within the State for the county, or other governmental subdivision, as designated by the laws of such State, in which the property subject to the lien is situated, and

(M) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision) as designated by the laws of such State in which the property subject to the lien is situated or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, wherever the State has not by law designated one office which meets the requirements of subparagraph (A) or . . .

(C) 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) 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

(8) 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 which the principal executive office of the business located, and the residence of a taxpayer whose residence is abroad 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 notice of fact.

to Refiling Of Notice.— For purpose of section—

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

(2) **Place For Filing.**—A notice of lien reflecting the required reoffing period shall be effective only

(A) If such notice of lien is refiled in the office which the prior notice of lien was filed; and

(B) In any case in which, 90 days or more prior to date of a referral of notice of lien under subchapter

3) Required Refilling Period.—In the case of any sale of tea, the term "required refilling period"

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

(B) the one-year period ending with the expiration of 5 years after the close of the preceding required testing period for such office of lien.

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

(b) 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.—

(1) Library Satisfied or Unenforceable.—The Secretary finds that the Library for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Good 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 suit of lien has been filed pursuant to section 5323(1) 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.

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