

126494

Form 688(Y)

(Rev. December 1982)

131

Department of Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District Las Vegas, NV	Serial Number 883900929	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 those taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer: JENNIE L ROBERTSON

Residence: P O BOX 701
EUREKA, NV 89316

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is released by the date given in column (a), the 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 Retiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/85	██████-5826	12/12/88	01/11/95	1704.00

SITUATED:
INTERNAL REVENUE SERVICE
300 LAS VEGAS BLVD. SO.
LAS VEGAS, NV 89101
SPECIAL PROCEDURES FUNCTION LIAISON

Place of Filing COUNTY RECORDER EUREKA COUNTY EUREKA, NV 89316	Total	\$ 1704.00
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This notice was prepared and signed at Las Vegas, NV, on this,

the 21st day of February, 19 89

Signature for RON SMITH 0000 <i>Ron Smith</i>	Title Chief SPF 88-01-0000
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(NOTE: Continuation of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-465, 1971-2 C.B. 409)

Form 688(Y) (Rev. 12-85)

BOOK 194 PAGE 331

126494
 For Release by District

No. 126494

United States

Internal Revenue

vs.

Jennie d. Robertson

Notice of Tax Lien

Filed with 974

Feb. 29, 1934, at 12:55 P.M.

M.M. Robertson

Clerk (or Registrar)

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 assessed amount...

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time this or personal liability and shall continue until the liability...

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's Holders Of Security Interests, Mechanics' Liens, And Judgment Lien Creditors. - The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mortgagee or judgment lien creditor...

(b) Place For Filing Notice Form.

- (1) Place For Filing. - The place referred to in subsection (a) shall be filed - (A) Under State Laws - (i) Real Property - in the case of real property, in one office within the State for the county, or other governmental subdivision, in which the property is situated; and (ii) Personal Property - in the case of personal property, whether tangible or intangible, 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; 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 the lien is situated, whenever the State has a subchapter (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) Sites 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 (1)(B), the residence of a person or an 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) Effect. - 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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased at liquid sale
5. Personal property subjected to documentary tax
6. Real property tax and special assessment liens
7. Residential property subject to a mechanic's lien for certain repairs and improvements
8. Attorney's fees
9. Certain insurance contracts
10. Payable loans

(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 refiling period.

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

- (A) If - (i) Such notice of lien is refilled in the office in which the prior notice of lien was filed; and (ii) In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (1) (A), and (B) In any case in which 30 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received 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 (1) in the State or which such residence is located.

(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 date 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 shall have a certificate of release of any lien imposed with respect to any bonded residence not later than 30 days after the day on which -

- (1) Liability Satisfied or Unenforceable - The Secretary finds that the liability for the amount assessed, together with all interest thereon, 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 for the amount of 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 in accordance with such requirements relating to terms, conditions, and form of the bond and similar matters, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(c) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

- (3) Disclosure of amount of outstanding lien - If a notice of lien has been filed pursuant to section 6321, the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has right in the property subject to such lien or intends to obtain a right in such property.

RECORDED AT THE REQUEST OF

BOOK 194 PAGE 331

Internal Revenue

29 FEB 27 1934

OFFICIAL RECORDS EUREKA COUNTY, CALIF. M.M. ROBERTSON RECORDER

FILE NO. REF 3600

126494

1934-1935