

126494

Form 668(V)

(Rev. December 1980)

101
Department of Treasury - Internal Revenue Service
Notice of Federal Tax Lien Under Internal Revenue Laws

District Las Vegas, NV	Serial Number 088900929	To Local Tax 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 had 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 filed by the date given in column (d), this notice ends, on the day following such date, as a certificate of release as defined inIRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day of Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/85	████████-5026	12/12/88	01/11/95	1704.00

**SETUP BY:
INTERNAL REVENUE SERVICE
390 LAS VEGAS BLVD. SB.
LAS VEGAS, NV 89161
SPECIAL PROCEDURES FUNCTION-LIENS**

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
Ron Smith
for RON SMITH 0000

Title

Chief SPF
88-01-0000

(NOTE: Certification of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-468, 1971-2 C.B.408)

Form 668(V) (Rev. 12-85)

BOOK 194 PAGE 331

NO. 126494

United States
Internal Revenue

vs.

Jennie d. Roberts

Notice of Tax Lien

Filed date 27-5 day of Feb. 1969 - 1825 Am
M.W. Roberts
Gloria (or Registrant)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

If any person fails to pay any tax, interest or penalties by the time after demand, the amount (including any interest, additional amount, or other tax, or otherwise, levied, together with any costs that may accrue in collecting thereof) 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 attach at the time the tax, interest, or penalties, and shall continue until the liability for the amount so attached or a deficiency 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) Purchaser's Holders Of Security Interests, Mechanics' Liens, And Judgment Lien Creditors. - The lien imposed by section 6321 shall not attach against any purchaser, holder of a security interest, mechanics' claim, judgment lien creditor until notice thereof which meets the requirements of subsection (b) has been filed by the Secretary.

In Place For Filing Notice Form.

(1) **Place For Filing.** - The offices referred to in subsection (a) shall be filed:

(A) Under State Laws.

(B) Real Property - In the case of real property, in one office of 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

(C) Personal Property - In the case of personal property, whether tangible or intangible, at 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

(D) 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 subparagraph (A); or

(E) 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) **Sale 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 tax is filed.

For purposes of paragraph (3), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive offices of the business are located, and the residence of a corporate resident is without 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 tax.

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 in capital sales
5. Personal property subjected to necessary use
6. Real property tax and social assessment liens
7. Residential property subject to a mechanics' lien for certain repairs and improvements
8. Attorney's fees
9. Certain insurance contracts
10. Franchise taxes

(4) **Refiling Of Notice.** - For purposes of this section:

(i) **General Rule.** - Unless notice of lien is refiled 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.

(ii) **Place For Filing.** - A notice of tax filed during the required refiling period shall be effective only:

(A) If such notice of tax is filed in the office in which the property subject to the lien is located;

(B) In the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (b) (4); and

(C) 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 by regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such tax is filed in accordance with subsection (b) in the State in which such residence is located.

(iii) **Required Refiling Period.** - In the case of amounts due from the time "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 tax.

Sec. 6325. Release Of Lien Or Discharge Of Property

(a) **Release Of Lien.** - Subject to each regulation made by the Secretary may prescribe, the Secretary shall have the authority to release of any lien imposed with respect to any amount of revenue tax not later than 30 days after the day on which:

(i) **Liability Disolved Or Unenforceable.** - The Secretary finds that the taxpayer for the amount imposed together with all interest to reflect thereon, has been fully satisfied or has been released by another title or interest.

(ii) **Death Or Insanity.** - There is submitted to the Secretary and accepted by him a certificate of death or insanity of the person entitled to the benefit of the release, together with an affidavit of the event, signed by the person entitled to benefit in respect thereto, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to service, execution, and form of the bond and satisfies thereon, to satisfy as provided by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information For Tax Administration Purposes.

(c) Disclosure of amount of estimated tax. - If a notice of return is filed with the Secretary, the amount of the tax and the amount of any tax accrued by such tax may be disclosed to any person who furnishes satisfactory written evidence that he has right in the property subject to such item or intends to obtain a right in such property.

RECORDED AT THE REQUEST OF

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Internal Revenue

29 FEB 27 1969

OFFICIAL RECORDS

EUREKA COUNTY, NEVADA

M.W. REBALCAH, RECORDER

FILE NO. FEF 2600

126494

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