

93929

Form 668(C) (8-81)

Department of the Treasury - Internal Revenue Service

(Rev. August 1981)

Notice of Federal Tax Lien Under Internal Revenue Laws

District

Serial Number

For Optional Use by Recording Office

Seattle 91-01

91-01-0000

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

James F. and Patsy Baltzell

Residence

P.O. Box 351
Carson, WA 98610

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-80	06-08-81		4,901.62
				
Place of Filing				
Skamania County Auditor, Stevenson, Washington #4523				Total \$ 4,901.62

This notice was prepared and signed at Seattle, Washington on thisthe May day of 3rd, 19 82

Signature

Title

Karl M. Melnar

Chief, Office Branch

(Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, 1950-1, CB 125.)

Part 1 — To be kept by recording office

Form 668(C) (8-81)

No. 03329

United States

18.

James T. Baskett
of New York

Notice of Tax Lien

Filed this

17th

day of

May 19 82 at 10:55 A.M.

James T. Baskett
William, Esq.
Clerk for Registrar

Form 601 (Rev. 8-81)

Registered
Indexed
Indirect
Recorded
Mailed

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

When any person liable to pay any tax neglects or refuses to pay the same after demand, the amount—plus any additional amount, addition to tax, or penalty, in addition to the amount so neglected or refused—shall be a lien in favor of the United States, such lien shall have priority over all other liens except the lien of a mortgage, judgment, or other lien of a court of record.

Sec. 6322. Period Of Lien.

Any lien in favor of the United States shall continue in full force until the amount of the tax, interest, and penalties thereon is paid in full.

Sec. 6323. Validity and Priority Against Certain Persons.

Purchasers, Holders Of Security Interests, Mechanics Liens, And Judgment Lien Creditors.—

Protection For Certain Interests Even Though Notice Filed.—

Place For Filing Notice, Form.

Notice of lien shall be filed in the office of the clerk of the United States district court for the district in which the property subject to the lien is situated, whenever the State has not by law designated the office.

When any person liable to pay any tax neglects or refuses to pay the same after demand, the amount—plus any additional amount, addition to tax, or penalty, in addition to the amount so neglected or refused—shall be a lien in favor of the United States, such lien shall have priority over all other liens except the lien of a mortgage, judgment, or other lien of a court of record.

Refiling Of Notice.

General Rule.

Notice of lien shall be filed in the office of the clerk of the United States district court for the district in which the property subject to the lien is situated, whenever the State has not by law designated the office.

Place For Filing.

Notice of lien shall be filed in the office of the clerk of the United States district court for the district in which the property subject to the lien is situated, whenever the State has not by law designated the office.

Required Refiling Period.

- (A) the five-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the five-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.

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) **Liability Satisfied or Effectively Satisfied.**—The Secretary may issue a certificate of release of any lien imposed with respect to any internal revenue tax if the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable, or

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

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 against a person, 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.