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Form 668 (Y)

533

Department of the Treasury - Internal Revenue Service

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

Seattle, WA

Serial Number

919129412

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.

Registered

Filed

Indexed

Filed 12/13/91

Mailed

Name of Taxpayer WILLIAM J. KELLOM

Residence PO BOX 908  
STEVENSON, WA 98648

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this 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 for Refiling (e)	Unpaid Balance of Assessment (f)
6672	12/31/90	[REDACTED]	11/21/91	12/21/01	13737.75
Place of Filing COUNTY AUDITOR SKAMANIA COUNTY STEVENSON, WA 98648					Total \$ 13737.75

This notice was prepared and signed at Seattle, WA, on this,the 05th day of December, 91.

Signature

for D. Franken

Title

Revenue Officer  
91-01-1307

(NOTE: Certificate of Officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971-2 CB 409)

Form 668 (Y) (Rev. 1-91)

Part 1 - Kept By Recording Office

United States

SA

# Notice of Tax Lien

Filed this

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Clerk (or Registrar).

### Excerpts From Internal Revenue Code

## Sec 6321. Lien For Taxes

[illegible]

### Sec. 6522. Period Of Lien.

[illegible]

### Sec. 6323. Validity and Priority, Against Certain Persons

**Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—**

Place For Filing Notice: Form.—

[illegible][illegible]

the 1990s, the number of people in the world who are under 15 years of age is expected to increase by 1.5 billion, from 1.1 billion in 1990 to 2.6 billion in 2010. The number of people aged 65 and over is expected to increase by 1 billion, from 350 million in 1990 to 1.4 billion in 2010. The number of people aged 15-64 is expected to increase by 1.5 billion, from 2.5 billion in 1990 to 4.0 billion in 2010. The number of people aged 65 and over is expected to increase by 1 billion, from 350 million in 1990 to 1.4 billion in 2010. The number of people aged 15-64 is expected to increase by 1.5 billion, from 2.5 billion in 1990 to 4.0 billion in 2010.

[illegible]

For purposes of paragraph 24(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 resident whose residence is in the United States shall be deemed to be the District of Columbia.

For the purpose of this study, the following hypotheses were formulated:

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

[illegible]

**Refiling Of Notice.**—For purposes of the

**General Rule.**—Unless notice of the sale referred to in the order prescribed in paragraph (2) during the required waiting period is given to the seller by the purchaser as set forth in the order, the sale is not in accordance with subsection (b) and the expiration of such waiting period

**Place For Filing.**—A notice of the referee's appointment shall be filed in the county clerk's office in the county in which the estate is located.

5. In the case of the property, and the fact of taking is entered and recorded in an index to the certificate, subsections 1, 4 and 5.

6. In the case in which 10 days or more prior to the date of taking of notice of the order of subrogation (A), the

Secretary, retained within information in the manner prescribed in regulation 11.14(2)(b), the Secretary, concerning a change in the traveler's residence. If a notice of such change is also filed in accordance with subsection 11.14(3) of the Act in which such residence is located.

**Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means:

At the end, each period among 90 days after the  
 100 days of 10 years after the one above appears to be the  
 last day.

[illegible]

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

### Release Of Lien.—

Subject to such regulations as the Secretary may prescribe, the Secretary, and the appropriate office of the State of Maryland, will impose with respect to any lien a severance not greater than six days after the day of sale.

[illegible]

12. **Bond Acceptance:** There is furnished to the Surety, and accepted by it, a mortgage or other lien upon the realty, title to the amount assessed together with a 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

### Disclosure of Certain Returns and Return Information for Tax Administration Purposes.—

12. Disclosure of amount of outstanding lien. If notice of lien has been filed pursuant to section 6323f, 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 claim a right in such property.