

112572

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

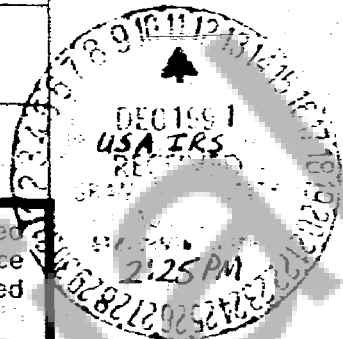
For Optional Use by Recording Office

Registered
 Indexed
 Filed 12/13/91
 Mailed

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 WILLIAM J KELLM

Residence PO BOX 908
 STEVENSON, WA 98648



IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled 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, 1991.

Signature

James A. Olson
 for D. Franken

Title

Revenue Officer
 91-01-1307

(NOTE: Certificate of officer authorized by law to file 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

No. _____

United States

VS.

Notice of Tax Lien

Filed this _____

19 _____

at _____

m.

day of _____

Clerk (or Registrar).

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

(a) In case of any delinquency in the payment of any tax imposed by this title, the Secretary may, in his discretion, file a notice of lien in public office in any State, Territory, or the District of Columbia, in which the property of the taxpayer is located, in order to secure the payment of such tax.

Sec. 6322. Period Of Lien.

(a) The lien in favor of the United States shall continue in force until the payment of the amount of the tax, interest, and penalties thereon.

Sec. 6323. Validity and Priority Against Certain Persons

Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—Notwithstanding any notice of lien filed under section 6321, the lien in favor of the United States shall not be valid against any person who acquires an interest in the property of the taxpayer after the date of the filing of such notice of lien, if such person is a purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor, and if such person is not a transferee of the property of the taxpayer.

Place For Filing Notice: Form.—

(a) The notice of lien shall be filed in the office of the clerk of the court of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the registrar of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the clerk of the court of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the registrar of the State, Territory, or the District of Columbia in which the property of the taxpayer is located.

(b) The notice of lien shall be filed in the office of the clerk of the court of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the registrar of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the clerk of the court of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the registrar of the State, Territory, or the District of Columbia in which the property of the taxpayer is located.

(c) The notice of lien shall be filed in the office of the clerk of the court of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the registrar of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the clerk of the court of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the registrar of the State, Territory, or the District of Columbia in which the property of the taxpayer is located.

(d) The notice of lien shall be filed in the office of the clerk of the court of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the registrar of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the clerk of the court of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the registrar of the State, Territory, or the District of Columbia in which the property of the taxpayer is located.

(e) The notice of lien shall be filed in the office of the clerk of the court of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the registrar of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the clerk of the court of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the registrar of the State, Territory, or the District of Columbia in which the property of the taxpayer is located.

(f) The notice of lien shall be filed in the office of the clerk of the court of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the registrar of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the clerk of the court of the State, Territory, or the District of Columbia in which the property of the taxpayer is located, or in the office of the registrar of the State, Territory, or the District of Columbia in which the property of the taxpayer is located.

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) Real property.
- (2) Personal property.
- (3) Rights in real property.
- (4) Rights in personal property.
- (5) Rights in real property.
- (6) Rights in personal property.
- (7) Rights in real property.
- (8) Rights in personal property.
- (9) Rights in real property.
- (10) Rights in personal property.

Refiling Of Notice.—

For purposes of this section, a notice of lien shall be deemed to have been filed if the amount of the tax, interest, and penalties thereon has been fully satisfied or if the lien is otherwise terminated.

General Rule.—

Unless notice of lien is refiled within the time prescribed in paragraph (2) during the required refiling period, the notice of lien shall be deemed to have expired on the expiration of such refiling period.

Place For Filing.—

A notice of lien refiled during the required refiling period shall be effective only if it is filed in the office in which the notice of lien was first filed, and if it is filed in the case of real property, and the fact of filing is entered and recorded in an index to the extent required by subsection (f), and if it is filed on or before the date in which 90 days or more prior to the date of a 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 change is also filed in accordance with subsection (f) in the State in which such residence is located.

Required Refiling Period.—

In the case of any notice of lien, the term "required refiling period" means:

(A) the one-year period ending 90 days after the expiration of 10 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 10 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 shall, upon the filing of a notice of release of lien, release the lien in favor of the taxpayer for a period of 90 days after the day in which such notice is filed.

(2) **Bond 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 regulations 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.

(b) 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 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 a right in the property subject to such lien or intends to claim a right in such property.