Form 668 (Y)

Geen decongram

District

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws | Serial Number | For Optional Use by Recording Office | For Optional Use by Recording Office | Property | Pr

For Optional Use by Recording Office

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notice is given assessed aga liability has be tavor of the Uthis taxpayer interest, and	en that taxes inst the followir the followir teen made, but inited States on for the amou costs that may		nd penalties) is mand for paym erefore, there is to property be	ent of this salien in longing to	12/2/141
Name of Taxpa		1 J. WILSON COLUMBIA AUTO I	REPAIR		37 (576217879)
_	POSBOX 789 STEVENSON,	WA 98648		8.1920.9	DEC 101
 below, unless shall, on the 	s notice of lien is day following suc ORTECTS ORT	RMATION: With respect refiled by the date given hiddle, operate as a certification of the control of the contro	n in column (e), ficate of release COL (e) *	nent listed this notice as defined	AUGHOR 2:37 P.M.
Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Refiling	Unpaid Balance of Assessment
941 941 941	06/30/85 03/31/86 06/30/86	91-1147663 91-1147663 91-1147663	12/09/85 09/22/86 09/08/86	01/08/96 10/22/96 10/08/96	2826,25 2140.01 1792.46
Place of Filing		Data:	98648 03299	Total \$	6758.72
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Signature	m	es a. Clion	7 Title	Charf, SPSS	
Per St. 71	ा जन्म जि त्र हेन व जन्म वस्तु १७११ २०८ व	r zed cy laki to tske a ekstru i 19	कृत सहित्र के तहार सहस्रका	a to the validity of Norce	of Federal Tax Iren Form 668 (Y) (Rev. 1-91)

Notice lax

(or Registrar)

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Externis From Internal Revenue Code

ec. 6321. Lien For Taxes

-Sep 6322 Period Of Lien.

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.-

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Refiling Of Notice.

General Rule. -

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Place For Filing.—A rolle of lender earlies in a second of the present of the pre

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Required Refiling Period.—In the case of any notice of land the removed reflecting period means.

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

3. Release Of Lien. - Subject of Surveyor

Release of Lien. — Subject of such regulations as the Substant of the Action of the Ac

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

Disclosure of Certain Returns and Return information For Tax Administration Purposes .--

(2) Discharge of amount of putstanding centrifial muscle of the independent free our gard to sent the 123-b. The amount of the outstanding polygation setured obligations may be discharged to any person and furnishes patisfactors written expendent at names and the proventy subject to such Pendic thangs to occasion a right in such property.

THI	S NOTICE C	ORRECTS ORIGINA	L Notice 8	7010213 F	ILED ON 06/03/87	Ĉ
Form 668 (Y)			of the Treasury			·
(Rev. January 1991)	Notic	e of Federal T	ax Lien Ur	nder Inter	nal Revenue Laws	Q
District		Serial Num	ber		For Optional Use by Recording Office	0
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As provided b	y sections 632	1, 6322, and 6323 of the	ne Internal Reve	enue Code,	Indexed, Dir	Q
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ame of Taxpa	costs that may	M J. WILSON			7000	Ô
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esidence	PO BOX 789	:	-		DEC 1991.	Ô
•	STEVENSON,	WA 98648	- 49		S RECEIVED IN	0
IMPORTANT	RELEASE INFO	PRMATION: With respect	to each assess	ment listed	DEC 1591. RECEIVED SKAMANIA COUNTY AUDITOR	•
shall, on the	s notice of tien is day following suc	s refiled by the date give th date, operate as a cert	n in column (e),	All to make a second	S152:37 P.M.	0
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Kind of Tax	Tax Period Ended	Identifying Number	Date of Assessment	Last Day for Refiling	Unpaid Balancs of Assessment	0
(a)	(b)	(c)	(d)	(e)	(1)	
941 941	06/30/85 03/31/86		12/09/85 09/22/86	01/08/96	2826.25	0
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Place of Filing		COUNTY AUDITOR				Ö
	8	KAMANIA COUNTY	98648	Total	\$ 6758.72	Ö
Original	Recording	Data:				
		7	13299	//		Ü
iriis notice wa	s prepared and	signed at <u>Seatt</u>	le, WA.		, on this,	
the 18th a	ay opecember	. 19 91	1			Ö
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ignature	//	es A. Olsor		Chief, SP		۳
(NOTE: Certifi Rev. Rul. 71-4	cate Mofficer author 66, 1971 - 2 C.B. 409	ized by law to take acknowledg	ments is not essentia	I to the validity of N		J
		_	t By Recording Offic	C 6	Form 668 (Y) (Rev. 1-91)	(°0,
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112642 Filed Ö this Notice 0 5 ē Tax 0 ô 9 Lien Registrar). 0 0 3 (2) Situs 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 as physical location; or 73.18 **Excerpts From Internal Revenue Code**

Sec. 6321: Lien For Taxes

If any person liable to pay any tax neglens or refuses to pay the same after derrand, the amount (including any interest, additional amount, addition to tax, or assessable penalty. Together with any costs that may accrue in addition thereto) shall be a fier 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 Lian.

Unless another date is specifically fixed by law, the lief imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the anound so assessed for a judgment against the tappayer arising out of such Sability) is satisfied or becomes unenforceable by reason of tapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

Purchaser's, Holders Of Security (a) Furchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.—The Ben Imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's Benor, or judgment Ben creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

n Place For Filing Notice; Form.-

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(f) Place For Filing Notice; Form.—

(f) Place For Filing - The notice referred to in subsection (a) shall be flood.

(A) Under State Laws

(i) Real Property - In the case of real property, in one effice within the State (or 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

(ii) Parsonal Property-In the case of personal property, whether tangbile 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, except that State law merely conforming to reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(a) With Clerk O) District Courtin the office of the clerk of the United States district court for the profess of the United States district court for the profess of the State has not by law designated one office which meets the requirement of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Co
lumbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the fen is situated in the District of Columbia.

(A) Fleai Property - In the case of real property, at its physical location; or (IP) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the actics of lien is filed.

For purposes of paragraph (2) [6], 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 taxpayer whose residence its 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 Socretary Such notice shall be veald notwithstanding any other provision of law regarding the form or content of an police 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:

- Securities
 Motor vehicles
 Personal property purchased at retail
 Personal property purchased in casual sale
 Personal property subjected to possessory for-heal property tax and special assessment fiens
 Residential property subject to a mechanic's
 fien for cenain repairs and improvements
 Antomey's fiens
 Certain insurance contracts
 Passbook loans

(a) Refilling Of Notice.—For purposes of this

(1) General Rule.—Unless notice of fign is refuthe manner prescribed in paragraph (2) during the required
and period, such notice of tien shall be treated as filled on the
con which it is filled (in accordance with subsection of after
expiration of such refilling period

Disclosure of Certain Returns
and Return information For Tax Administration Purposes.

xpiration of such refiling period

(2) Place For Filing.—A notice of Sen refiled
g the required refiling period shall be effective only.

(A) if.

(f) such notice of Sen is refiled in the office in which
the prior notice of Sen was filed, and
(ii) in the case of real property, and the fact of
refiling is entered and recorded in an index to the
extent required by subsection (f) (4), and
(B) in any case in which, 90 days or more prior to the date of
a refiling of notice of Sen under subparagraph (A), the

Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the tappayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is

is Required Refiling Period.—In the of any notice of lien, the term "required refiling period"

(8) the one-year period ending with the expiration of the 2x, and
(8) the one-year period ending with the expiration of 10 years after the close of the preceding required refling period for such neglect of ien.

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

(a) Release Of Lien.—Subject to such requisions as the Secretary may prescribe, the Secretary shall issue a certificate of release of any fine imposed with respect to any internal revenue tax not later than 30 days after tha day on which.

(1) Liability Satisfied or Unenforceable - The Secretary finds that the Sability for the amount assessed, logether with all interest in respect thereof, 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 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 requirements relating to terms, conditions, and form of the bond and suredes thereon, as may be specified by such regulations.

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

ministration Purposes.

(2) Disclosure of amount of outstanding Sen, if a notice of lien has been filed pursuant to section 6323(f), 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.

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Form 668 (Y) (Rev. 1.01)