

Lincoln County

Form 688(Y)  
 (Rev. March 1984)  
 Department of the Treasury - Internal Revenue Service  
**Notice of Federal Tax Lien Under Internal Revenue Laws**

District: LAS VEGAS  
 Serial Number: B6006002 1328  
 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.

Name of Taxpayer: WAYNE & JANICE TURNER

Residence: P O BOX 413  
 PANACA NV 89042

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is relied by the data 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)
1040	12/31/78	██████████	10/24/83	11/23/89	20773.19
1040	12/31/79	██████████	10/24/83	11/23/89	22144.71
1040	12/31/80	██████████	10/24/83	11/23/89	24166.67

RETURN TO:  
 INTERNAL REVENUE SERVICE  
 300 LAS VEGAS BLVD. SO.  
 LAS VEGAS, NV 89101

Place of Filing: Lincoln County Recorder Pioche, Nevada  
 SPECIAL PROCEDURES FUNCTION-LIENS  
 Total \$ 67084.57

This notice was prepared and signed at LAS VEGAS, NEVADA on this  
 the 02 day of JUL, 19 86

Signature: *J S FITE*  
 Title: REVENUE OFFICER BOOK 71 PAGE 204

County Recorder  
Lincoln County, Nevada  
July 1986  
1st Book 71 Page 204, OFFICIAL RECORDS, Lincoln County, Nevada.

Recorded  
Filed 08h 7ch  
July 1986  
1st Book 71 Page 204, OFFICIAL RECORDS, Lincoln County, Nevada.

Notice of Tax Lien

852331

United States

vs.

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax or assessment penalty, together with any costs that may accrue in addition thereto) 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 arise at the time the assessment is made and shall continue until the liability for the amount so assessed has been satisfied in full or until the expiration of the period of ten years.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser, Holders Of Security Interests, Mechanics' Liens, And Judgment Lien Creditors. — The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lien, or judgment lien creditor who acquires his interest which respects the requirements of subsection (1) has been filed by the Secretary.

(b) Protection For Certain Interests Even Though Notice Filed.

Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid:

- (1) Place For Filing Notice; Form. — (A) Under State Law. — The notice referred to in subsection (a) shall be filed: (i) Under State Law. — In the case of real property in the office within the State or the county or other governmental subdivision, as designated in the laws of such State in which the property subject to the lien is situated; and (ii) Personal Property. — In the case of personal property, whether tangible or intangible, in the office within the State or the county or other governmental subdivision, as designated in the laws of such State in which the property subject to the lien is situated.

(c) When Recorder Of Deeds Of The District Of Columbia Is The Office Of The Recorder Of Deeds Of The District Of Columbia of the property subject to the lien is situated in the District of Columbia.

(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 or physical equipment or (B) Personal Property. — In the case of personal property, whether tangible or intangible, in the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(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 taxpayer whose residence 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 lien.

(g) Withholding Of Notice.

(1) General Rule. — Unless notice of lien is retained in the manner prescribed in paragraph (2) during the required waiting period, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (f) after the expiration of such waiting period.

(h) Place For Filing.

(1) A notice of lien retained during the required waiting period shall be effective only: (A) If such notice of lien is retained in the office in which the prior notice of lien was filed; and (B) In the case of real property, the fact of retaining is preserved and recorded in an index to the extent required by subsection (f)(1)(B); and (C) In any case in which 90 days or more prior to the date of a withholding of notice of lien under subsection (a)(1), 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 lien is also filed in accordance with subsection (b) in the State in which such residence is located.

(i) Required Waiting Period.

— In the case of any notice of lien, the term "required waiting period" means: (1) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (2) the one-year period ending with the expiration of 6 years after the close of the preceding required waiting period for such notice of lien.

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

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

- (1) Liability Satisfied or Unenforceable. — The Secretary has determined that the liability for the amount assessed, together 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 regulations relating to terms, conditions, and form of the bond and service thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Return Information.

(1) Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.

(2) Disclosure of amount of outstanding tax. — 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 obtain a right in such property.