Form 668 (Y)

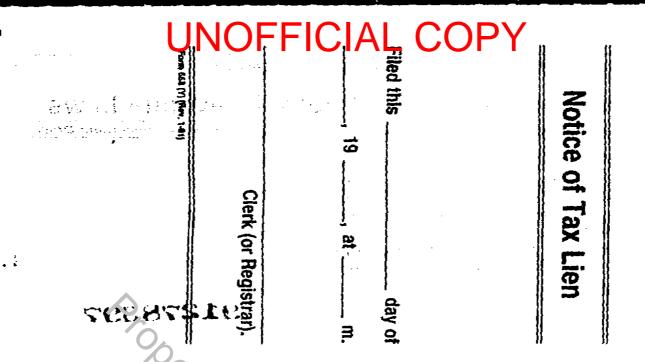
(Rev. January 1991)

Notice of Federal Tax Lien Under Internal Revenue Laws

District		Serial Number	•	For Optional Use	by Recording Office
notice is give assessed again liability has be favor of the Ur	en that taxes nst the following the following the made, but nited States on for the amou	1, 6322, and 6323 of the in- (including interest and pag-named taxpayer. Demark it remains unpaid. Thereform all property and rights to part of these taxes, and accrue.	penaities) have been not for payment of this ore, there is a lien in property belonging to		
Name of Taxpay		91278397			
Residence	and Age ,	OPY			
below, unless	notice of lien is lay following suc	RMATICN: With respect to e refiled by the date given in hidate, operate as a certificate	column (e), this notice		
Kind of Tax	Tax Period Ended (b)		Date of Last Day sessment Refiling (e)		d Balance sessment (f)
	g 1	000K /	UN 11 AM 9: 05	91278	3 3 9 7
				SOFF	
Place of Filing	े रिवाहर	ar if Dward. Bounds Mby to John	Тс	otal S	2. 41,14
This notice was	s prepared and	signed atSigned at			, on this,
theda	ay of	. 19 <u>*</u>	Title		
-1191	racky so	neextending 11 gr	t is not assential to the validity		v line

Rev. Rul. 71-466, 1971 - 2 C.B. 409)

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



Excerpts From Internal Nevenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same alter demand, the amount (including arr, interest, additional amount, addition to tax, or assessed herealty, together with any costs that may accrue in addition thereto; shall be a fien in favor of the United States upon all property and rights to property, whether real or personal, belonging to

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 5321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unanforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchasers Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors, -- The ilen imposed by section 6323 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgement lien creditor until notice thereof which meets the require-ments of subsection (f) has been filed by the Secretary.

Place For Filing Notice; Form,-

(1) Place For Filing - The notice referred to in subsection (s) shall be liled-(A) Under State Laws

(f) Real Property - in the case of real property, in one office within the State (or the county, or other povernmental supplyished), as designated by the taws of such State, in which the property subject to the lien is altutated; and

till Personal Property-in the case of personal property, whether tangible or intengible, in one office 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 altuated; except that State law merely conforming to reenacting Federal law establishing a national filling system does not constitute a second office for filling as designated by the laws of such State; or (B) With Clerk Of District Court-in the affice of the clerk of the United States district court-for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or (C) With Recorder Of Deeds Of The District Of Columbia, if the property subject to the lien is altuated in the property, whether tangible or intengible, in one office

of Columbia, if 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 desired to be situated-(A) Real Property - In the case of real property, at its physical

(B) Personal Property-in the case of personal property, whether tangible or intangible, at the residence of the texpayer 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 tesidence of a texpayer whose tesidence 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 it subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law egirding the form or content of a notice 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 etactes ê,

Personal property purchased at retail

Personal property purchased in casual sale

Personal property aubjected to possessory lien Real property lax and special assessment liens

Residential properly subject to a mechanic's fien for certain repairs and improvements

Attorney's lient

Certain insurance contract?

10. Pasabook loans

(9) Refiling Of Notice.—Fir purposes of this

(1) General Rule.—Unless notice of then is refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of tien shall be treated as filed on the date on which it is filled (in accordance with subsection (i) after the expiration of such reliling period.

(2) Place For Filing .-- A notice of then refilled during the required refilling period shall be effective only-(A) II-

(I) such notice of tien is refilled in the office in which the prior notice of lien 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 rafiling of notice of lien under autoparagraph (A), the

(3) case of means.

expiration lax, and

10 years period to: Sec.

(A) lations as issue a co to any int on which

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Sec. Disci

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notice of i ם וחעסתום may be d written ovi euch lien (