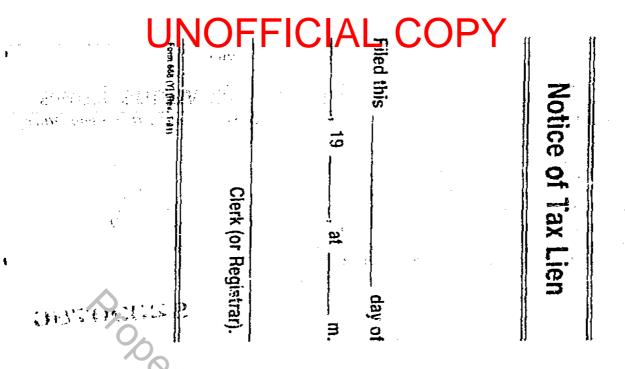
Form 668 (Y)

Department of the Treasury Antamal Revenue Service

(Flav Januar; 1901)

Notice of Federal Tax Lien Under Internal Revenue Laws

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strict		Serial Numb			For Optional Use by	Recording Office	
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otice is given ssessed again ability has be avor of the Units taxpayer	en that taxes Inst the following een made, but nited States on	1, 6322, and 6323 of the (including interest arong normal taxpayer. De it remains unpaid. The ail property and rights unter these taxes, a accrue.	nd penalties) lemand for paymere lemand for paymere lemand for the lemand in the leman	nave been nent of this is a lien in lionging to			
Name of Taxpayer (1996) 1995 (1996) 983F(9Ast					\$2390786		
W141 W . 1 W W	ration (in the second)						
below, unless	notice of lien is lay following suc).	RMATION: With respect to refiled by the date given the date, operate as a certific control of the control of the certific cont	n in column (e), ficate of release	this notice as defined			
(ind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (a)	Unpaid I of Asse (/)	ssment	
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Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person tiable to pay any tax peglecis of refuses to pay the same after demand, the amount (including any interest additional amount, addition to tax, or assertable penalty toguiner with any costs that may accrue in actimon thereto) shall be a lien in fevor of the United States upon a (p operty and rights to property, whather had be personal, believing to such person.) (1994)

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the fien imposed by section 6321 shall onse at the time the assessment is made and shall continue until the liability let the amount so assessed (or a judgment against the taxpay-radiating out of even liability) is satisfied or becomes unantoresable by reason of lanse of time.

Sec. 6323. Validity and Priority Against Certain Persons

(a) Purchaser's Holders Of Security nterests, 'Mechanic's Lienors,: And interests, Judgment Lien Creditors. - The Hon Imposad by section 6321 shall not be valid as against any purchaser, holder of a security interest, machanic's illenor, or judgment lien creditor until notice thereof which mosts the requirements of subsection (f) has been filed by the Secretary.

m Place For Filing Notice; Form.-

(1) Piace For Filling . The notice referred to in sub-(a) shall be filedsection

(A) Under State Laws

(i) Roal Property - In the case of real property, in one office within the Style (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lies is situated; and

(ii) Personal Proper y-In the case of personal property, whother tangicie or Intengible, in ond office within the State for the county, or other governmental subdivision), as designated by the lews of such State, in which the property subject to the lien is situated; except that State-liew merely conforming to reenacting Federal law establishing a national filing

regnacting Federal law establishing a national filling system does not constitute a second office for filling as dealgnated by the laws of such State; or (B) With Clork Of District Court-in the office of the clork of the United States district court for the Judicial district in which the property subject to fich 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 Coumbia, in the office of the Recorder of Deeds of the District Coumbia, in the property subject to the line is allusted in the

of Columbia, if the property subject to the lien is altusted in the District of Columbia.

JA (*) 683 Ato.

(2) Suus Of Property Bublies To Line - For purposes of paragraphs (1) and (4), property shall be desimed to an altusted (A) Right Property - in the case of real property, at its physical iosation, or

(B) Personal Property-in the case of personal property, whether tangible or intengible, 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 desired to be the place at which the principal executive office of the business is located, and the residence of a tempayer whose residence in without the United Status shall be deemed to be in the District of Columbia.

(3) Form . The form and content of the notice referred to n subsection (a) shall be proscribed by the Secretary. Such malice shall be valid netwith-transing any other provision of law re jetding the form or content of a notice of lien.

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

Motor + chicles

Personal property purchased at rotall

Personal provincy purchased in casual sale

Personal property subjected to possessory lien Real property tex and special assessment liens

Residential properly subject to a mechanic's lien for certain repair, and improvements

Attorney's liens

Contain insurance contracts

10. Passbook loans

(g) Refilling Of Notice:—For purposes of this section-

(1) General Rule. -- Uniess notice of tien is refited in the mariner prescribed in paragraph (2) during the required refiling 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 rallting period.

(2) Place For Filling .- A notice of then retilled during the required retiling pariod shall be effective only-(A) H-

(i) such notice of lien is refilled in the office in which the prior notice of tien was filled, 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, 93 days or more prior to the date of a retiting of notice of lien under subparagraph (A), the

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Sec. Discl

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