Flynn BOOK 4263 PAGE 438

Form 668-F (REV. 12-67)	U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE **NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS**	For Optional Use By Recording Office

DISTRICT: Nashville

SERIAL NO.: N-5767

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

FELIX A. ESTES, REGISTER DAVIDSON COUNTY, TENN. AUG 30 2 28 PM '61

IDENTIF. REFERENCE

A 10650

NAME OF TAXPAYER
Roy Ewing
Ewing Landscape Service

RESIDENCE
White Bridge Rd.
Nashville, Tennessee

TAX FORM NUMBER (a)	AUG26 PERIOD ENDED (b)	MISC ASSESSMENT DATE (c)	A* 3.00 * IDENTIFYING NUMBER (d)	3.00 UNPAID BALANCE OF ASSESSMENT (e)
WT	2Q59 thru 4Q59	6/16/61	June-61 165376	1,998.64
WT	2Q60	6/16/61	June-61 165357	17.98
WT	1Q60	6/16/61	June-61 165358	176.01
PLACE OF FILING Davidson County Nashville, Tennessee			TOTAL	$ 2,192.63

NOTICE OF FEDERAL TAX LIEN REFILING

IRS SERIAL NUMBER 6201-24-F-1 RECORDER'S IDENTIFICATION NO. _____

NOTICE FILED WITH _____ DATE _____

TAXPAYER'S ADDRESS _____
(If different than shown above)

SIGNATURE _____ TITLE _____

WITNESS my hand at ~~XXXXXXXXXXXXX~~ Nashville, Tennessee, on this, the 6th day of October, 19 61.

SIGNATURE /s/ Hilry H. Shaffer By TITLE Collection Manager

P. E. Pruitt

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

PART 1—To be retained by recording office

No._____

BOOK 4263 PAGE 439

UNITED STATES

vs.

NOTICE OF TAX LIEN

Filed this _____ **day of**

_____, **19**____, **at**____**m.**

_____

Clerk (or Registrar).

Form 668-F (REV. 12-67)

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 assessable 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 is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASES, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGEMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(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–

(e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.
–If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

(f) PLACE FOR FILING NOTICE; FORM.–

(1) PLACE FOR FILING.–The notice referred to in subsection (a) shall be filed–

(A) UNDER STATE LAWS.–

(i) REAL PROPERTY.–In the case of real property, 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 situated; and

(ii) PERSONAL PROPERTY.–In the case of personal property, whether tangible or intangible, 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 situated; or

(B) WITH CLERK OF DISTRICT COURT.–In the office of the clerk of the United States district court for the judicial district in which the property subject to the 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.–In the office of the Recorder of Deeds of the District 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 paragraph (1), property shall be deemed to be situated–

(A) REAL PROPERTY.–In the case of real property, at its physical location; or

(B) PERSONAL PROPERTY.–In the case of personal property, whether tangible or intangible, at 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner 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 refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term 'required refiling period' means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if–

(1) Liability Satisfied or Unenforceable.–The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or,

(2) Bond Accepted.–There is furnished to the Secretary or his delegate 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 sureties thereon, as may be specified by such rules or regulations.