Department of the Treasury - Internal Revenue Service 503 Form 668 (Y) Notice of Federal Tax Lien Under Internal Revenue Laws (Rev. January 1991) For Optional Use by Recording Office Serial Number )istrict "Cincinnati, OH 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 JAMES Residence 45459-4732 DAYTON, OH nniment in receive the thirt electrical fill the mainne IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined In-IROi6325(a)มีโดหี โรยเปกรณ์ 🕾 Unpaid Balance Date of **Last Day for** Tax Period of Assessment Assessment Refiling Identifying Number sa on Ended at la Kind of Tax ··· (d) (<del>0</del>) (c) ratacon , (a), 11/17/80 N/A 6672 12/31779' neid 10 special 10003 Social de la Property noibalt 2000 South that he residue of Boyc arm 1511 10 mg 18 108 s victoread or ions 47.1 . 8 Lefteri P. ich misskad with respe G 1090 in an retta according to 3 10 Big Said Jak Carry adt coloreadaned דיישות שופטומטלו, GE11 - 3:000 refutan yi a need itie 13 add of bonddraid as an negative in a some cuatonii risti la 1900 maki wa uM · Judanch . pe yet bethough up yar-Confile nibelity ാക് dutafi bas ar bus fi to omat 'Place of Filing behades antigren 44.00 \*\*\* RECORDER OF COUNTY RECORDER Total YTHUOO YAYMOOTINON TO LESS LE FOR TEX AC بالا HOTH DAYTON 🗓 🖟 ar an gerer beneden ein griffe (2) Disclosure of Sensont of Contrading Renyty who indian do e griffe investment militar of their has their test purchase to solice the cutstance coffgation secured by each if Cincinnatia on the second of the state of the second of the in the case on real property, and the fact of airt of prout ou in because one benetae et gabitet to device the first of the court of the first own for the first ow bine (4) the most commence that is most a growth dwinds ្រកាធ**សាកា ន**ំ សុទ្ធារ ស្វាស់ the <u>29th</u> day of \_ Signature REVENUE OFFICER 31-01-1582 THE MOTOR VICKI GABRIEL (NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Form 668 (Y) (Rev. 1-91) Rev. Rul. 71-466, 1971 - 2 C.B. 409) 1 mm c85 , ,440 1.01)

Part 1 - Kept By Recording Office

Registrar) 1.1 Excerpts From Internal Revenue Code

Sec. 632 Lien For Fexes

if any person lights to pay any tax neglects or refuses to pe e same after dentand, the amount (including any interest additional amount addition to tax, or assessable penalty together with any costs that may accrue in addition thereto) sere shall be a lien in layon of the United States upon all property and rights to property, whether real or personal, belonging to or Assessment increases

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the limit the section ment 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 unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(a) Purchaser's, Holders Of Security Interests, Mechanic's Lienors, 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 lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

## m 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 situtated; 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; 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 pirit; (8) 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 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 Columbla - in the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is altuated in the District of Columbia.

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(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated-িল(A) Real Property ; in the case of real property, at its physical

Notice

(B) Personal Property-In the case of personal property, whether OStangible 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. Such notice shall be valid notwithstanding any other provision of law regarding 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

noil

Motor vehicles

Personal property purchased at retail

Personal property purchased in casual sale

Personal property subjected to possessory lien

Real property tax and special assessment liens Residential property subject to a mechanic's lien for certain repairs and improvements

Attorney's liens

Certain insurance contracts

10. Pasabook loans

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

(1) General Rule.—Unless notice of lien is reflied in the manner prescribed in paragraph (2) during the required refilling 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 refilling period shall be effective only-(A) If-

(I) such notice of ilen is reflied in the office in which the prior notice of lien was filed, and

(ii) in the case of real property, and the fact of refilling 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 refilling of notice of lien under subparagraph (A), 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 (f) in the State in which such residence is wheth on the day follow

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(3) Required Refiling Period. - in the case of any notice of lien, the term "required refilling period"

(A) the one-year period ending 30 days after the expiration of 10 years after the date of the excessment of the tax, and

(B) the one-year period ending with the expiration of 10 years after the close of the preceding required refiling 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 ilen imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds 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 requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

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

## (k) Disclosure of Certain Returns and Return information For Tax Administration Purposes.—

(2) Disclosure of amount of outstanding lien,-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; why furnishes realistactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Signati e

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Exhibit #4

Form 668 (Y) (c) (Rev. 8-97) CAT. NO 60025X

Form 668 (Y) (c) (Rev. August 1997)

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Department of the Treasury - Internal Revenue Service

## **Notice of Federal Tax Lien**

District						
Siau ict		Serial Nu	ımber	Fo	For Optional Use by Recording Office	
OHIO					•	
Joge, we have been didemand here is a property b	are giving a notice assessed agains of the large agains of the large against this pelonging to this	6321, 6322, and 63 ce that taxes (inclust the following-nan this liability, but it he United States of taxpayer for the act, and costs that m	iding interest and ned taxpayer. We remains unpaid in all property are amount of these	d penalties) have made . Therefore,	23 20 20 20 20 20 20 20	
ame of Tax		FRANCE		Montgomery FTAX-99-08 Joy Clark, \$5.00 07/3	County 83757 0001 Recorder 80/99 09:00:20	
esidence	KETTERING,	OH 45419-230	1			
uniess not	lice of lien is refiled / following such dat	ORMATION: For each by the date given in e, operate as a certification.	column (e) this no	ntice shall		
ind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (1)	
1040	12/31/1996		11/17/1997	12/17/2007	1724.31	
		· ·				
3 3 5 5						
ce of Filing			· · · · · · · · · · · · · · · · · · ·			
	COUNTY MONTGO	RECORDER MERY COUNTY . OH 45402		Total	<b>\$</b> 1724.31	
s notice		d signed at <u>Cinc</u>	innati, OH		, on this,	
<u>14th</u> c	day of <u>July</u>	, <u>1999</u> .				
	THY STOSE	About 1 700	REV	ENUE OFFICER	R 31-01-1373	
		aw to take acknowledgments is	not essential to the validity	y of Notice of Federal Tax	31-01-1373   Ilen Rev. Rul. 71-466, 1971-2 C.B. 409)	

PART 1 - KEPT BY RECORDING OFFICE

Exhibit #6

Form 668 (Y) (c)

(Rev. August 1997)

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Department of the Treasury - Internal Revenue Service

## Notice of Federal Tax Lien

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District		Serial Nur	mber	F	For Optional Use by Recording Offic
OHIO					
As provide Code, we a have been a demand there is a property b	are giving a notic assessed agains for payment of t lien in favor of the pelonging to this	321, 6322, and 632 to that taxes (include the following-name his liability, but it not united States or taxpayer for the at and costs that materials.	ding interest and led taxpayer. We laremains unpaid. In all property and mount of these	penaities) have made Therefore, d rights to	
Name of Tax	payer MICHAE				
Residence	DAYTON, OH	45419			
unless not	tice of lien is refiled following such date	ORMATION: For eac by the date given in e, operate as a certific	column (e), this no	tice shall,	
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day fo Refiling <i>(e)</i>	or Unpaid Balance of Assessment (f)
6672 1040 1040 1040	12/31/1991 12/31/1992 12/31/1993 12/31/1995		11/16/1992 -05/24/1993 -11/10/1997 -11/10/1997	12/16/200 06/23/200 12/10/200 12/10/200	03 629.84 10636.49
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Place of Filin	COUNT' MONTG	otal \$ 373 <b>7</b> 1.98			
his notice		N, OH 45402 nd signed at டிப்ப	cinnati, OH		, on th
he <u>22nd</u>	day of <u>June</u>	, <u>1998</u> .			
Signature			Title		and the second second second
for J	ANICE WIEDEM	ANN	RE	VENUE OFF I	TCER 31-01-1377