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Form 668

(Rev. December 1982)

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Vol. 183 Page 9050

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District

San Francisco

Serial Number

94250-83

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

Richard N. and/or Anne M. Emard

Residence

9504 Tonkin Drive
Orangevale, CA 95662

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refilled 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 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	12-31-80	570-74-8049	06-01-81	06-30-87	\$2,918.39
1040	12-31-81	570-74-8049	07-05-82	08-04-88	1,480.25
Total					\$ 4,398.64

Place of filing

Klamath County, Oregon

This notice was prepared and signed at _____ Sacramento, California _____ on this,

the 18th day of May, 19 83

Signature

Title

Chief, Contact Unit

STATE OF OREGON: COUNTY OF KLAMATH :ss
I hereby certify that the within instrument was received and filed for
record on the 9th day of June A.D., 1983 at 1:56 o'clock PM,
and duly recorded in Vol. M 83, of IRS Tax Liens on page 9050.

Fee \$ 4.00

EVELYN BIEHN COUNTY CLERK
by Amber Deputy