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Form 668(Y)

(Rev. March 1984)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: PORTLAND

Serial Number: 85005509 0000

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: ERWIN C MCNEILLY
& SUSAN MCNEILLY

Residence: 1527 DAYTON
KLAMATH FALLS OR 97601

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 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	12/31/82	530-34-0596	04/23/84	05/23/90	3516.27

Place of Filing: klamath county

Total $ 3516.27

This notice was prepared and signed at OGDEN, UTAH, on this, the 05 day of MAR, 19 85

Signature: FOR J PHIPPS

Title: REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

STATE OF OREGON: COUNTY OF KLAMATH:ss
I hereby certify that the within instrument was received and filed for record on the 12th day of March A.D., 19 85 at 11:16 o'clock A M, and duly recorded in Vol M85, of U. S. Tax Liens on page 3630

EVELYN BIEHN, COUNTY CLERK

Fee: $ 5.00

by: Pam Smith, Deputy