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Form 668(Y)

(Rev. January 1991)

Department of Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District Portland, OR Serial Number 939216813 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 had 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 JOE MILTON RILING JR ET AL PTR
J & D CUSTOM DETAILING
a Partnership

Residence 2700 1/2 ALTAMONT
KLAMATH FALLS, OR 97603-5706

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 of Refiling (e)	Unpaid Balance of Assessment (f)
1065	02/28/85	93-0852126	04/10/89	05/10/99	1500.00
1065	02/28/86	93-0852126	04/10/89	05/10/99	1500.00
1065	02/28/87	93-0852126	04/10/89	05/10/99	1500.00
Place of Filing <u>OFFICE OF COUNTY CLERK</u> <u>KLAMATH COUNTY</u> <u>KLAMATH FALLS, OR 97601</u>					Total \$ <u>4500.00</u>

This notice was prepared and signed at Portland, OR on this,

the 21st day of July, 19 92.

This document to be returned to: Carole F. Green

Signature

for J. WOODS ACS

Title

Chief SCCB
93-01-0000

(NOTE: Certificate of officer authorized to sign)

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of IRS the 29th day
of July A.D., 19 92 at 9:15 o'clock A M., and duly recorded in Vol. M92
of U.S. Tax Liens on Page 16745.

FEE \$5.00

Evelyn Biehn County Clerk
By Deanna M. Williams