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Vol. m92 Page **22513**Form **668 (Y)**

(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District

PORTLAND

Serial Number

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 **PAULA A. JORGENSEN AS NOMINEE, TRANSFEREE, ALTER EGO OR AGENT OF MICHAEL R. AND WILMA E. SILVESTER**

Residence **P.O. BOX 298
MALIN, OR 97632**

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	12-31-84	571-58-6446	04-22-91	05-22-01	9894.16
1040	12-31-85	571-58-6446	10-08-90	11-07-00	3684.72
1040	12-31-86	571-58-6446	07-16-90	08-15-00	2232.09
1040	12-31-89	571-58-6446	03-09-92	04-08-02	2088.12
Place of Filing					Total \$
OFFICE OF COUNTY CLERK KLAMATH COUNTY KLAMATH FALLS, OR 97601					17899.09

This notice was prepared and signed at Klamath Falls, Oregon, on this, 28th day of September, 19 92.

Signature for R. Sparlin

Jeffrey Hawk

Title

Revenue Officer
93-01-1587

(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)

Part 1 - Kept By Recording Office

Form **668 (Y)** (Rev. 1-91)

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of IRS the 29th day
of Sept. A.D., 19 92 at 9:00 o'clock A M., and duly recorded in Vol. M92
of U.S. Tax Liens on Page 22513.

FEE \$5.00

Evelyn Biehn - County Clerk

By Pauline M. Anderson