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09-02-93A09:26 RCVD

Vol. m93 Page 22342Form **668(Y)**
(Rev. January 1991)

213

Department of Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District

Portland, OR

Serial Number

939310499

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 **RICHARD A & DEBRA C KOEHM**Residence **PO BOX 221
MALIN, OR 97632-0221**

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)
1040	12/31/92	509-62-9118	05/31/93	06/30/03	1002.95
Place of Filing OFFICE OF COUNTY CLERK KLAMATH COUNTY KLAMATH FALLS, OR 97601					Total \$ 1002.95

This notice was prepared and signed at Portland, OR, on this,the 20th day of August, 1993This document to be returned to: Carole F. Green, P.O. Box 2751, Portland, OR 97208

Signature

for K. HOUE

Title

Revenue Officer
93-01-1506

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

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

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of Internal Revenue Ser the 2 day
of Sept A.D., 1993 at 9:26 o'clock a M., and duly recorded in Vol. m93
of Tax Lien on Page 22342

FEE 5.00

Evelyn Biehn, County Clerk

By Carole F. Green