

Form **668(Y)**
(Rev. October 1993)

326

Department of Treasury Internal Revenue Service

Notice of Federal Tax LienDistrict Portland, OR Serial Number 939602232 For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, 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 **ROLAND KENT WAGNER**
MARY ELLEN (PALLAN) WAGNER

Residence 26417 N LAKE WOHLFORD RD #3
VALLEY CENTER, CA 92082

IMPORTANT RELEASE INFORMATION: For 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	12/31/90	553-94-7559	01/09/95	02/08/05	18504.23
1040	12/31/91	553-94-7559	01/09/95	02/08/05	22350.62

Place of Filing OFFICE OF COUNTY CLERK
KLAMATH COUNTY
KLAMATH FALLS, OR 97601

Total \$ 40854.85

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

the 20th day of February, 19 96

This document to be returned to: Carole F. Green, P.O. Box 2751, Portland, OR 97208

Signature

Title

Revenue Officer

for J GREKO

Carole F. Green

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of IRS the 28th day
of Feb A.D., 19 96 at 11:11 o'clock A M., and duly recorded in Vol. M96
of US Tax Lien on Page 5433

FEE \$5.00

By Bernetha G. Letsch, County Clerk