

No. 19186

INTERNAL REVENUE CODE

Chapter 35, Subchapter B—Lien for Taxes

SEC. 361. PARTIAL DISCHARGE OF PROPERTY.

(a) PROPERTY DOUBLE THE AMOUNT OF THE LIABILITY.—Subject to such regulations as the Commissioner, with the approval of the Secretary, may prescribe, the collector charged with an assessment, or addition to such tax, together with any costs that may accrue in addition thereto, shall be a lien in favor of the United States upon all property, belonging to property, whether real or personal, belonging to such person.

SEC. 361. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien shall rise at the time the assessment list was received by the collector and shall continue until the liability for such amount is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 361. INVALIDITY OF LIEN WITHOUT NOTICE.

Such lien shall not be valid as against any mortgagor, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the collector.

(1) UNITED STATE OR TERRITORIAL LAWS.—In the office in which the filing of such notice is authorized by the law of the State or Territory, in which the property subject to the lien is situated, whenever the State or Territory has by law authorized the filing of such notice in an office within the State or Territory; or

(2) WITH CLERK OF DISTRICT COURT OF THE UNITED STATES FOR THE DISTRICT OF COLUMBIA.—In the office of the clerk of the District Court of the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law authorized the filing of such notice in an office within the State or Territory; or

(3) WITH CLERK OF DISTRICT OR CIRCUIT COURT OF THE UNITED STATES.—In the office of the clerk of the District Court of the United States for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

For provisions relating to securities, see subsection (b) (1), (2), and (3) of this section.

SEC. 361. RELEASE OF LIEN.

Subject to such regulations as the Commissioner, with the approval of the Secretary, may prescribe, the collector charged with an assessment in respect of any tax, may issue a certificate of release of the lien if—

(a) LIABILITY SATISFIED OR UNENFORCEABLE.—The collector finds that the liability for the amount assessed, together with all interest in respect thereof, has been satisfied or has become unenforceable by reason of lapse of time; or

(b) BOND ACCEPTED.—There is furnished to the collector and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified in the regulations.

Walter W. Mahaffey, Sr.
dba Mahaffey Trucking Company
Pinedale, Wyoming

on.

NOTICE OF TAX LIEN(S)

Filed this 2nd day of

September, 1945, at 11:30 A.M.
and duly recorded in Book 10 of
Miscellaneous on Page 389.

Clerk (or Registrar).

Sublette County

A. G. COVINGTON, CLERK OF COURT

18-3748-1

Notice is hereby given that the amount of tax, interest, and penalties, as set forth in the assessment list, was received by the collector on the date above specified, and that a lien in favor of the United States has been filed in the office of the Clerk of the Sublette County Court, Sublette County, Wyoming, in the amount of \$1,000.00.

INSTRUCTIONS

Notice on this form should be filed as above provided and in accordance with instructions contained in Internal Revenue Circular of March 18, 1918 (T.D. 1841). All such notices should be numbered in consecutive order, and each Certificate of Discharge (Form 669) when issued should be given a number corresponding to that given the notice previously issued. The filing of the notice, in each case, should be noted in the "Remarks" column of the Assessment list, opposite the name of the taxpayer. For such purpose the serial number and date of issuance of the notice will be sufficient.