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Form 668—Rev. Nov. 1943
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

NOTICE OF TAX LIEN(S) UNDER INTERNAL REVENUE LAWS

No. _____

UNITED STATES INTERNAL REVENUE,

____ DISTRICT OF Wyoming

August 8, 19 50

Pursuant to the provisions of Sections 3670, 3671, and 3672 of the Internal Revenue Code of the United States, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount (or amounts) of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is (or are) a lien (or liens) in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

Name of taxpayer Walter W. Mahaffey, Sr., d/b/a Mahaffey Trucking Co.

Residence or place of business Pinedale, Wyoming

NATURE OF TAX	YEAR OR TAXABLE PERIOD ENDED	DATE ASSESSMENT LIST RECEIVED	AMOUNT OF ASSESSMENT
Income Withholding	Qtr. End. 12-31-49	May 17, 1950	$140.58
Fed. Ins. Contributions	12-31-49	May 17, 1950	157.09
Miscellaneous Trans. Prop.	Month of November, 1949	April 27, 1950	172.33
		TOTAL	470.00

Deputy in Charge
Collector.

INTERNAL REVENUE CODE

Chapter 36, Subchapter B—Lien for Taxes

SEC. 3670. PROPERTY SUBJECT TO LIEN.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, penalty, additional amount, 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 and rights to property, whether real or personal, belonging to such person.

SEC. 3671. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien shall arise 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. 3672 (a). INVALIDITY OF LIEN WITHOUT NOTICE.

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

(1) UNDER 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.—In the office of the clerk of the United States district court for 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 COURT OF THE UNITED STATES FOR THE DISTRICT OF COLUMBIA.—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. 3673. 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.

No. 12457

UNITED STATES

vs.

Walter W. Mahaffey, Sr.

NOTICE OF TAX LIEN(S)

THE STATE OF WYOMING)
County of Sublette) ss.

This instrument was filed for record ~~this 9th day of August A. D. 1950 and duly recorded~~ in my office at 10:30 ~~A.M.~~ o'clock A.M. on the 9th day of August A. D. 1950 and duly recorded in Book 11 of Miscellaneous on page 578.

County Clerk ex-officio

Fees. None

16-27481-1