

**Department of the Treasury -- Internal Revenue Service**  
**Notice of Encumbrances Against or Interests in**  
**Property Offered for Sale**

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) 01/15/2015.

**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) TAXPAYER**  
**Some of these encumbrances or interests may be superior to the lien of the United States.**

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
property taxes	\$3,477.05	12/31/2012		Washoe County Treasurer, PO Box 30039	12/04/2014
Notice of Federal Tax Lien	\$19,295.60 7,322.01	11/10/2008 11/17/2008	03/17/2009 Washoe County Recorder, Reno, NV	Internal Revenue service	12/04/2014
Notice of Federal Tax Lien	\$19,295.60 7,322.01	11/10/2008 11/17/2008	03/18/2009, Secretary of State, Carson City, NV	Internal Revenue Service	12/04/2014
Notice of Federal Tax Lien	\$351.44 599.53 599.53	01/05/2009 07/13/2009 07/13/2009	08/17/2009, Secretary of State, Carson City, NV	Internal Revenue Service	12/04/2014
Notice of Federal Tax Lien	\$351.44 599.53 599.53	01/05/2009 07/13/2009 07/13/2009	08/18/2009 Washoe County Recorder	Internal Revenue Service	12/04/2014
Notice of Federal Tax Lien	\$680.33	08/17/2009	09/22/2009, Washoe County Recorder, Reno, NV and Secretary of State, Carson City, NV	Internal Revenue Service	12/04/2014
Judgment Lien	\$36,994.58	11/02/2009	01/28/2010 Washoe County Recorder	, c/o Allied Interstate LLC, National Litigation Claims Specialist, 2290 Agate Ct., Ste A1, Simi Valley, CA	10/23/2014
Promissory Note	\$120,000.00	04/07/2010	04/07/2010	Berke Family Trust, Palm Springs, Ca	02/26/2013
Cert of Judgment	\$25,824.47	05/21/2010	05/25/2010	State of Nevada - ESD, 500 East Third St., Carson City, NV	10/31/2014
Cert of Judgment	\$1,655.12	05/11/2011	05/12/2011 Washoe County Recorder	State of Nevada - ESD, 500 East Third St., Carson City, NV 89713	10/31/2014
Notice of Federal Tax Lien	\$2,416.22 1198.12 18,470.50	11/02/2009 04/04/2011 05/05/2008 04/05/2010	12/07/2012 Washoe County Recorder, Reno NV	Internal Revenue Service	12/04/2014

<b>Name</b>	HALLIE D LIPSCOMB	Signature	Date 12/04/2014
<b>Title</b>	PROP AP AND LIQ SPEC-PALS		

Form **2434-B**  
(Rev. October 2003)

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Notice of Federal Tax Lien	\$2,416.22	11/02/2009	12/18/2012 Secretary of State, Carson City, NV	Internal Revenue Service	12/04/2014
	1198.12	04/04/2011			
	18,470.50	05/05/2008			
		04/05/2010			

<b>Name</b>	HALLIE D LIPSCOMB	Signature	Date 12/04/2014
<b>Title</b>	PROP AP AND LIQ SPEC-PALS		