# DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT DIVISION OF COMMUNITY AND REGIONAL AFFAIRS

# LIEN WATCH: A Review of Small Community Liens

JULY-AUGUST 2012

# INTRODUCTION

Every two months, the Division of Community and Regional Affairs (DCRA) publishes *Lien Watch*, a report of liens held against public service entities in small communities. The purpose of *Lien Watch* is to identify community entities struggling with cash flow or management issues, as indicated by active tax liens or court-related debts. DCRA uses this report to identify communities that may need technical assistance to build local utility management capacity in rural Alaska. All records in this report are in the public domain and may be found at: <a href="http://dnr.alaska.gov/ssd/recoff/searchRO.cfm">http://dnr.alaska.gov/ssd/recoff/searchRO.cfm</a>.

This report lists unresolved state and federal tax liens and court judgments levied against municipal, tribal, and utility entities in communities with less than 2,500 people. *Lien Watch* includes active lien items within the timeframe of each report period. Information in this report is based on public domain lien data from July 1, 2012 to August 31, 2012, extracted from the records of the Alaska Department of Natural Resources (DNR) Recorder's Office. A single organization may have lien items filed under multiple names. For this report, liens have been standardized under the most representative name. Liens unrelated to public service entities are excluded, as are liens issued to independent subsidiaries of tribal or community entities or for-profit private corporations. To verify the validity of a particular lien, contact the entity listed or the agency that filed the document.

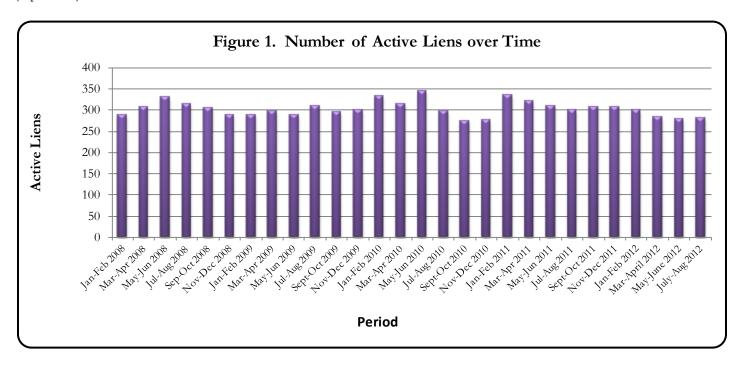
## DATA LIMITATIONS

The data collected from the DNR Recorder's Office has specific limitations. Data only represents debts for which liens have been issued, and the recording of claims and releases may not be current due to reporting or recording delays. Such delays may lead to significant differences between the amount of reported and actual lien-related debt load.

The search capacity of the Recorder's Office database is limited. Keyword searches are limited to matches that begin with the term entered, while wildcard searches are prohibited. Consequently, records that include misspellings, have an unexpected word order, or lack information, may be unintentionally omitted from this report. Finally, real property liens are omitted from this report. Since 2010, DCRA has received data of new filings of liens and their releases from the DNR Recorder's Office.

# LIENS ISSUED AND RELEASED

The records compiled through August 31, 2012, list 282 individual active lien items connected with 42 city, tribal, and utility entities in 41 communities across Alaska. Current lien totals for an entity range from \$252 to \$2,688,345, with a median entity debt load of \$32,698 and an average of \$175,650. Twenty-three (55 percent) of these 42 lienholding entities owe more than \$20,000. Eleven entities (26 percent) owe more than \$100,000, and three entities (7 percent) owe more than \$1 million.



The number of new lien items recorded in July and August of 2012, is 22, five less than during the same period in 2011, in which 27 new lien items were recorded. The number of liens released in July and August of 2012, is 18, half of the number released during the same period in 2011, in which 36 liens were released. Figure 1 shows the change in the number of active liens since 2008. The following three tables list liens issued, liens released, and all outstanding liens as of August of 2012.

	Current Activity: Liens Issued							
Community	Community Entity	Type	Amount	Period	Date Filed			
	Native Village of Ambler (filed as:	Alaska Employment						
Ambler	Ambler Traditional Council)	Security Tax	\$96	7/9/2012	7/12/2012			
	Native Village of Ambler (filed as:	Alaska Employment						
Ambler	Ambler Traditional Council)	Security Tax	\$295	7/9/2012	7/12/2012			
	Village of Anaktuvuk Pass (filed as:	Alaska Employment						
Anaktuvuk Pass	Naqramiut Tribal Council)	Security Tax	\$600	7/25/2012	7/27/2012			
Brevig Mission	City of Brevig Mission	IRS 941	\$1,814	12/31/2011	4/9/2012			
Brevig Mission	City of Brevig Mission	IRS 941	\$1,596	3/31/2012	7/16/2012			
	City of Chevak (filed as: City Council							
Chevak	Chevak)	IRS 941	\$6,400	6/30/2007	3/28/2011			
	City of Chevak (filed as: City Council							
Chevak	Chevak)	IRS 941	\$7,011	3/31/2012	6/4/2012			
	Native Village of Diomede (owner,	Alaska Employment						
Diomede	filed as: Diomede Native Store)	Security Tax	\$2,692	7/16/2012	7/19/2012			

		Alaska Employment			
Kake	Kake Tribal Corporation	Security Tax	\$252	6/18/2012	7/9/2012
		Alaska Employment			
King Island	King Island Native Corporation	Security Tax	\$343	8/22/2012	8/24/2012
	City of Shungnak (filed as: Shungnak	Alaska Employment			
Shungnak	City Council)	Security Tax	\$8,332	7/16/2012	7/19/2012
	City of Shungnak (filed as: Shungnak	Alaska Employment			
Shungnak	City Council)	Security Tax	<b>\$7,67</b> 0	7/16/2012	7/19/2012
	Native Village of Mary's Igloo (filed				
Teller	as: Mary's Igloo Traditional Council)	IRS 6721	\$1,454	12/31/2006	9/7/2009
	Native Village of Mary's Igloo (filed				
Teller	as: Mary's Igloo Traditional Council)	IRS 941	\$262	12/31/2008	5/18/2009
	Native Village of Mary's Igloo (filed				
Teller	as: Mary's Igloo Traditional Council)	IRS 941	\$307	3/31/2009	7/6/2009
	Native Village of Mary's Igloo				
Teller	Traditional Council)	IRS 941	\$375	9/30/2009	1/4/2010
	Native Village of Mary's Igloo (filed				
Teller	as: Mary's Igloo Traditional Council)	IRS 941	\$311	12/31/2009	3/15/2010
	Native Village of Mary's Igloo (filed				
Teller	as: Mary's Igloo Traditional Council)	IRS 941	\$162	3/31/2010	7/26/2010
	Native Village of Mary's Igloo (filed				
Teller	as: Mary's Igloo Traditional Council)	IRS 941	\$415	3/31/2011	6/13/2011
	Native Village of Mary's Igloo (filed				
Teller	as: Mary's Igloo Traditional Council)	IRS 941	\$439	6/30/2011	9/19/2011
	Native Village of Mary's Igloo (filed				
Teller	as: Mary's Igloo Traditional Council)	IRS 941	\$759	9/30/2011	1/2/2012
	Native Village of Mary's Igloo (filed				
Teller	as: Mary's Igloo Traditional Council)	IRS 941	\$499	12/31/2011	3/19/2012

	Current Activity: Liens Released							
Community	Community Entity	Туре	Amount	Period	Date Filed			
Akiachak	Akiachak Native Community	IRS 730	\$957	12/31/2010	7/4/2011			
Akiachak	Akiachak Native Community	IRS 730	\$1,100	1/31/2011	7/4/2011			
Akiachak	Akiachak Native Community	IRS 730	\$887	2/28/2011	7/4/2011			
Akiachak	Akiachak Native Community	IRS 730	\$1,439	3/31/2011	7/4/2011			
Akiachak	Akiachak Native Community	IRS 941	\$4,125	12/31/2010	3/14/2011			
Akiachak	Akiachak Native Community	IRS 941	\$16,498	6/30/2011	8/29/2011			
Alakanuk	City of Alakanuk	IRS 941	\$24,046	9/30/2011	12/26/2011			
Alakanuk	City of Alakanuk	IRS 941	\$26,802	12/31/2011	3/26/2012			
Anaktuvuk Pass	Village of Anaktuvuk Pass (filed as: Nagramiut Tribal Council)	Alaska Employment Security Tax	\$428	7/16/2012	7/27/2012			
Brevig Mission	City of Brevig Mission	Alaska Employment Security Tax	\$1,016	6/4/2012	7/5/2012			
Elim	Native Village of Elim (filed as: Elim IRA Council)	Alaska Employment Security Tax	\$948	6/25/2012	7/5/2012			
Rampart	Rampart Village	Alaska Employment Security Tax	\$477	8/13/2012	8/22/2012			
Savoonga	Native Village of Savoonga	Alaska Employment Security Tax	\$6,688	6/18/2012	7/5/2012			

		Alaska Employment			
Savoonga	Native Village of Savoonga	Security Tax	\$791	6/18/2012	7/5/2012
		Alaska Employment			
Shaktoolik	City of Shaktoolik	Security Tax	\$1,634	6/11/2012	7/11/2012
	City of Shungnak (filed as: Shungnak	Alaska Employment			
Shungnak	City Council)	Security Tax	\$10,592	6/30/2011	2/20/2012
	City of Shungnak (filed as: Shungnak	Alaska Employment			
Shungnak	City Council)	Security Tax	\$12,809	9/30/2011	2/20/2012
	Native Village of Tununak (filed as:				
Tununak	Tununak Traditional Council)	IRS 6721	\$9,293	12/31/2000	11/17/2003

# COMPREHENSIVE LIST OF SMALL COMMUNITY LIEN ITEMS

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Akiachak	Akiachak Native Community	IRS 11C	\$799	7/1/2006	1/15/2010
Akiachak	Akiachak Native Community	IRS 11C	\$942	7/1/2005	1/15/2010
Akiachak	Akiachak Native Community	IRS 11C	\$1,023	7/1/2003	1/15/2010
Akiachak	Akiachak Native Community	IRS 941	\$9,740	9/30/2009	1/15/2010
Akiachak	Akiachak Native Community	IRS 941	\$18,100	6/30/2009	1/15/2010
Akiachak	Akiachak Native Community	IRS 941	\$19,621	12/31/2008	1/15/2010
Akiachak	Akiachak Native Community	IRS 941	\$29,014	3/31/2009	1/15/2010
Akiachak	Akiachak Native Community	IRS 11C	\$780	7/1/2007	5/14/2010
Akiachak	Akiachak Native Community	IRS 11C	\$830	7/1/2006	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$100	12/31/2007	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$839	1/31/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$847	2/29/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$975	4/30/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 730	\$1,697	3/31/2008	5/14/2010
Akiachak	Akiachak Native Community	IRS 941	\$36,523	12/31/2009	5/14/2010
Akiachak	Akiachak Native Community	Total	\$121,830		
Akiak	City of Akiak	IRS 941	\$2,034	12/31/2008	11/11/2011
Akiak	City of Akiak	IRS 941	\$4,540	12/31/2010	11/11/2011
Akiak	City of Akiak	IRS 941	\$4,415	9/30/2010	11/12/2011
Akiak	City of Akiak	Total	\$10,989		
Alatna	Alatna Village (filed as: Alatna Village Council)	Alaska Employment Security Tax	\$466	12/31/2008	2/8/2010
Alatna	Alatna Village (filed as: Alatna Village Council)	Alaska Employment Security Tax	\$814	12/31/2011	6/22/2012
Alatna	Alatna Village (filed as: Alatna Village Council)	Alaska Employment Security Tax	\$1,288	12/31/2011	6/26/2012
Alatna	Alatna Village (filed as: Alatna Village Council)	Alaska Employment Security Tax	\$154	9/30/2010	6/26/2012
Alatna	Alatna Village (filed as: Alatna Village Council)	Alaska Employment Security Tax	\$666	12/31/2011	6/26/2012
Alatna	Alatna Village (filed as: Alatna Village Council)	Total	\$3,388		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	Allakaket Village (filed as:	Alaska Employment			
Allakaket	Allakaket Village Council)	Security Tax	\$207	12/31/2005	10/17/2006
	Allakaket Village (filed as:	Alaska Employment			
Allakaket	Allakaket Village Council)	Security Tax	\$292	6/30/2006	10/17/2006
A 11 1 1	Allakaket Village (filed as:	Alaska Employment	Ø 44 0	2 /24 /2004	40/45/2004
Allakaket	Allakaket Village Council)	Security Tax	\$412	3/31/2006	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$1,995	6/30/2005	10/17/2006
Mararet	Allakaket Village (filed as:	Alaska Employment	ψ1,773	0/30/2003	10/17/2000
Allakaket	Allakaket Village Council)	Security Tax	\$2,158	9/30/2005	10/17/2006
	Allakaket Village (filed as:		11 9		
Allakaket	Allakaket Village Council)	Total	\$5,063		
	Native Village of Ambler (filed				
Ambler	as: Ambler Traditional Council)	Default Judgment	\$70,243	6/10/2005	6/21/2005
A 11	Native Village of Ambler (filed	Alaska Employment	do c	7 /0 /0040	7/42/2042
Ambler	as: Ambler Traditional Council)	Security Tax	\$96	7/9/2012	7/12/2012
Ambler	Native Village of Ambler (filed as: Ambler Traditional Council)	Alaska Employment Security Tax	\$295	7/9/2012	7/12/2012
Allibici	Native Village of Ambler	Security Tax	\$273	7/ 2/ 2012	7/12/2012
	(filed as: Ambler Traditional				
Ambler	Council)	Total	\$70,634		
	Village of Anaktuvuk Pass (filed	Alaska Employment			
Anaktuvuk Pass	as: Naqramiut Tribal Council)	Security Tax	\$600	7/25/2012	7/27/2012
	Village of Anaktuvuk Pass				
A 1 . 1 . D	(filed as: Naqramiut Tribal	T-1-1	<b>\$</b> <00		
Anaktuvuk Pass	Council)	Total Alaska Employment	\$600		
Aniak	Kuskokwim Native Association	Security Tax	\$9,252	7/27/2001	3/31/2001
		Alaska Employment	" · j. · · ·	., ,	
Aniak	Kuskokwim Native Association	Security Tax	\$14,492	9/30/2006	1/5/2007
Aniak	Kuskokwim Native Association	IRS 941	\$30,909	9/30/2007	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$68,541	3/31/2005	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$74,477	12/31/2005	2/12/2008
Aniak	Kuskokwim Native Association	IRS 941	\$54,963	3/31/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$61,837	12/31/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$63,536	9/30/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$72,497	3/31/2007	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$79,988	6/30/2006	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$88,163	12/31/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$89,013	6/30/2005	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$97,330	9/30/2005	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$128,357	9/30/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$142,624	6/30/2004	3/6/2008
Aniak	Kuskokwim Native Association	IRS 941	\$23,492	6/30/2001	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$34,042	12/31/2000	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$37,104	3/31/2002	6/9/2008

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Aniak	Kuskokwim Native Association	IRS 941	\$106,399	3/31/2003	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$111,071	12/31/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$122,403	12/31/2003	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$167,081	6/30/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$222,855	9/30/2002	6/9/2008
Aniak	Kuskokwim Native Association	IRS 941	\$99,530	3/31/2001	6/16/2008
Aniak	Kuskokwim Native Association	IRS 941	\$150,589	6/30/2003	6/16/2008
Aniak	Kuskokwim Native Association	IRS 941	\$197,631	9/30/2003	6/19/2008
Aniak	Kuskokwim Native Association	IRS 941	\$88,534	12/31/2001	7/1/2008
Aniak	Kuskokwim Native Association	IRS 941	\$127,267	9/30/2001	7/28/2008
Aniak	Kuskokwim Native Association	IRS 941	\$22,292	3/31/2008	9/22/2008
Aniak	Kuskokwim Native Association	IRS 990	\$50,000	9/30/2004	10/27/2008
Aniak	Kuskokwim Native Association	IRS 941	\$2,482	9/30/2004	12/22/2008
Aniak	Kuskokwim Native Association	IRS 941		6/30/2008	1/5/2009
			\$20,498		
Aniak	Kuskokwim Native Association  Kuskokwim Native	Default Judgment	\$29,098	10/17/2008	1/9/2009
Aniak	Association	Total	\$2,688,345		
Brevig Mission	City of Brevig Mission	IRS 941	\$20,305	6/30/2011	11/15/2011
Brevig Mission	City of Brevig Mission	IRS 941	\$22,680	3/31/2011	11/15/2011
Brevig Mission	City of Brevig Mission	IRS 941	\$27,312	3/31/2010	11/15/2011
Brevig Mission	City of Brevig Mission	IRS 941	\$31,242	9/30/2010	11/15/2011
Brevig Mission	City of Brevig Mission	IRS 941	\$45,799	12/31/2009	11/15/2011
Brevig Mission	City of Brevig Mission	IRS 941	\$49,118	12/31/2010	11/15/2011
Brevig Mission	City of Brevig Mission	IRS 941	\$42,054	6/30/2010	11/22/2011
Brevig Mission	City of Brevig Mission	IRS 941	\$3,450	9/30/2011	1/26/2012
Brevig Mission	City of Brevig Mission	IRS 941	\$1,814	12/31/2011	4/9/2012
Brevig Mission	City of Brevig Mission	IRS 941	\$1,596	3/31/2012	7/16/2012
Brevig Mission	City of Brevig Mission	Total	\$245,370		
	Village of Chefornak (filed as:	Alaska Employment	, ,		
Chefornak	Chefornak Traditional Council)	Security Tax	\$1,047	6/30/2001	11/23/2001
	Village of Chefornak (filed as:	Alaska Employment			
Chefornak	Chefornak Traditional Council)	Security Tax	\$4,786	9/30/2002	2/15/2003
Cl f l-	Village of Chefornak (filed as: Chefornak Traditional Council)	IDC 041	<b>#1 474</b>	0/20/2002	12/16/2004
Chefornak	Village of Chefornak (filed as:	IRS 941	\$1,474	9/30/2003	12/16/2004
Chefornak	Chefornak Traditional Council)	IRS 941	\$2,577	6/30/2003	12/16/2004
3-12-10-10-10-10-10-10-10-10-10-10-10-10-10-	Village of Chefornak (filed as:	33.5 7 7 3	π — 50	3, 23, 2332	,,,,,,,,,,
Chefornak	Chefornak Traditional Council)	IRS 941	\$3,136	3/31/2003	12/16/2004
	Village of Chefornak (filed as:				
Chefornak	Chefornak Traditional Council)	IRS 941	\$14,415	9/30/2002	12/16/2004
	Village of Chefornak (filed as:	IDC 044	\$2.6.24.2	10/21/0000	10/16/2004
Chefornak	Chefornak Traditional Council)	IRS 941	\$26,213	12/31/2002	12/16/2004
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	IRS 6721	\$575	12/31/2002	3/9/2006
Chelomak	Cheroman Traditional Coullett)	110 0/41	φ5/3	14/31/4004	3/ 3/ 4000

Chefornak   Chefornak (Fled as: Chefornak   Chefornak   Traditional Council)   IRS 941   \$730   9/30/2005   3/9/2006   Chefornak   Chefornak   Chefornak   Chefornak   Chefornak   Chefornak (Fled as: Chefornak   Chefornak   Chefornak (Fled as: Chefornak   Chefornak (Fled as: Chefornak   Chefornak (Fled as: Chefornak   Chefornak   Chefornak (Fled as: Chefornak   Chefornak   Chefornak   Chefornak   Chefornak   Chefornak   Chefornak   Chefornak (Fled as: Chefornak   C	Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Chefornak   Chefornak (Fraditional Council)   IRS 941   \$920   6/30/2005   3/9/2006   Chefornak (Chefornak (Fraditional Council)   IRS 941   \$920   6/30/2005   3/9/2006   Chefornak (Chefornak (Fraditional Council)   IRS 941   \$10,788   12/31/2004   3/9/2006   Chefornak (Chefornak (Fraditional Council)   IRS 941   \$11,397   9/30/2004   3/9/2006   Chefornak (Traditional Council)   IRS 941   \$11,397   9/30/2004   3/9/2006   Chefornak (Traditional Council)   IRS 941   \$11,397   9/30/2004   3/9/2006   Chefornak (Fraditional Council)   IRS 941   \$12,581   6/30/2004   3/9/2006   Chefornak (Chefornak (Fraditional Council)   IRS 941   \$14,381   3/31/2004   3/9/2006   Chefornak (Chefornak (Fraditional Council)   IRS 941   \$14,381   3/31/2004   3/9/2006   Chefornak (Fraditional Council)   IRS 941   \$14,381   3/31/2004   3/9/2006   Chefornak (Fraditional Council)   IRS 941   \$14,381   3/31/2004   3/9/2006   Chefornak (Fraditional Council)   IRS 941   \$14,381   3/31/2003   3/9/2006   Chevak (Fraditional Council)   IRS 941   \$14,381   3/31/2003   3/9/2006   Chevak (Fraditional Council)   IRS 941   \$14,381   3/31/2010   3/9/2006   Chevak (Fraditional Council)   IRS 941   \$14,381   3/31/2010   3/9/2006   Chevak (Fraditional Council)   IRS 941   \$14,381   3/31/2010   3/9/2006   Chevak (Fraditional Council)   IRS 941   \$14,381   3/31/2011   3/15/2012   Chevak (Fraditional Council)   IRS 941   \$14,381   3/31/2011   3/15/2012   Chevak (Fraditional Council)   IRS 941   \$14,381   3/31/2011   3/15/2012	Community		Type of Elen		T CHOU	Date Thea
Village of Chefornak (filed as: Chefornak Traditional Council)   IRS 941   \$10,788   12/31/2004   3/9/2006   IRS 941   \$10,788   12/31/2004   3/9/2006   IRS 941   \$10,788   12/31/2004   3/9/2006   IRS 941   \$11,397   9/30/2004   3/9/2006   IRS 941   \$12,581   6/30/2004   3/9/2006   IRS 941   \$14,381   3/31/2004   3/9/2006   IRS 941   \$14,381   3/31/2004   3/9/2006   IRS 941   \$14,381   3/31/2003   3/9/2006   IRS 941   \$14,381   \$14,381   \$14,381   \$12/31/2003   3/9/2006   IRS 941   \$14,381	Chefornak		IRS 941	\$730	9/30/2005	3/9/2006
Chefornak   Chefornak (Filed as Chefornak (Finditional Council)   IRS 941   \$10,788   12/31/2004   3/9/2006   Chefornak (Finditional Council)   IRS 941   \$11,397   9/30/2004   3/9/2006   Chefornak (Finditional Council)   IRS 941   \$11,397   9/30/2004   3/9/2006   Chefornak (Finditional Council)   IRS 941   \$12,581   6/30/2004   3/9/2006   Chefornak (Finditional Council)   IRS 941   \$14,381   3/31/2004   3/9/2006   Chefornak (Filed as Chefornak Traditional Council)   IRS 941   \$14,381   3/31/2004   3/9/2006   IRS 941   \$14,381   3/31/2004   3/9/2006   IRS 941   \$14,381   3/31/2004   3/9/2006   IRS 941   \$14,381   3/31/2003   3/9/2006   IRS 941   \$14,381   \$12,31/2003   3/9/2006   IRS 941   \$14,381   \$	GIIGIGIAMI	,	110 / 11	#100	7,30,200	27772000
Chefornak   Village of Chefornak (filed as: Chefornak   Traditional Council)   TRS 941   \$10,788   12/31/2004   3/9/2006   Village of Chefornak (filed as: Chefornak   Traditional Council)   TRS 941   \$11,397   9/30/2004   3/9/2006   Village of Chefornak (filed as: Chefornak   Traditional Council)   TRS 941   \$12,581   6/30/2004   3/9/2006   Village of Chefornak (filed as: Chefornak   Traditional Council)   TRS 941   \$14,381   3/31/2004   3/9/2006   Village of Chefornak (filed as: Chefornak   Traditional Council)   TRS 941   \$14,381   3/31/2004   3/9/2006   Village of Chefornak (filed as: Chefornak   Traditional Council)   Total   \$128,951   Total   \$12,31/2003   3/9/2006   Total   \$128,951   Total   \$	Chefornak		IRS 941	\$920	6/30/2005	3/9/2006
Chefornak   Chefornak Traditional Council   IRS 941   \$10,788   12/31/2004   3/9/2006   Village of Chefornak (filed as: Chefornak Traditional Council)   IRS 941   \$11,397   9/30/2004   3/9/2006   Village of Chefornak (filed as: Chefornak Traditional Council)   IRS 941   \$12,581   6/30/2004   3/9/2006   Village of Chefornak (filed as: Chefornak Traditional Council)   IRS 941   \$14,381   3/31/2004   3/9/2006   Village of Chefornak (filed as: Chefornak Traditional Council)   IRS 941   \$14,381   3/31/2004   3/9/2006   Village of Chefornak (filed as: Chefornak Traditional Council)   IRS 941   \$23,931   12/31/2003   3/9/2006   Village of Chefornak (filed as: Chefornak Traditional Council)   IRS 941   \$14,381   3/31/2004   3/9/2006   Village of Cheronak (filed as: Chefornak Traditional Council Chevak)   IRS 941   \$14,381   3/31/2003   3/9/2006   Village of Chefornak (filed as: City Council Chevak)   IRS 941   \$14,381   \$12,3931   12/31/2003   3/9/2006   Village of Cheforak (filed as: City Council Chevak)   IRS 941   \$6,400   6/30/2007   3/28/2011   48,848   Employment Security Tax   \$11,020   6/30/2007   10/10/		· · · · · · · · · · · · · · · · · · ·	33.0 7 7.1	π · — ·	3,00,200	2,7,2333
Village of Chefornak (filed as: Chefornak Traditional Council)	Chefornak		IRS 941	\$10,788	12/31/2004	3/9/2006
Chefornak   Chefornak Traditional Council   IRS 941   \$11,997   9/30/2004   3/9/2006   Village of Chefornak (filed as: Chefornak Traditional Council   IRS 941   \$12,581   6/30/2004   3/9/2006   Chefornak Traditional Council   IRS 941   \$14,381   3/31/2004   3/9/2006   Chefornak Traditional Council   IRS 941   \$14,381   3/31/2004   3/9/2006   Chefornak Traditional Council   IRS 941   \$23,931   12/31/2003   3/9/2006   Chefornak Traditional Council   IRS 941   \$23,931   12/31/2003   3/9/2006   Chefornak Traditional Council   IRS 941   \$13,951   Council Chevak   Council Chevak   IRS 941   \$128,951   Council Chevak   Council Chevak   IRS 941   \$6,400   6/30/2007   3/28/2011   Chevak   Council Chevak   IRS 941   \$1,029,479   9/26/2008   11/25/2008   City of Chevak (filed as: City Council Chevak   Council Chevak   IRS 941   \$24,023   12/31/2010   9/7/2011   City of Chevak   Council Chevak   IRS 941   \$22,977   3/31/2011   9/7/2011   City of Chevak		Village of Chefornak (filed as:		" ,		, ,
Chefornak   Village of Chefornak (filed as: Chefornak Traditional Council)   IRS 941   \$12,581   6/30/2004   3/9/2006   Village of Chefornak (filed as: Chefornak Traditional Council)   IRS 941   \$14,381   3/31/2004   3/9/2006   Village of Chefornak (filed as: Chefornak Traditional Council)   IRS 941   \$23,931   12/31/2003   3/9/2006   Village of Chefornak (filed as: Chefornak Traditional Council)   Total   \$128,951   12/31/2003   3/9/2006   Village of Chefornak (filed as: Chefornak Traditional Council)   Total   \$128,951   12/31/2003   3/9/2006   Village of Chevak (filed as: City Council Chevak)   IRS 941   \$6,400   6/30/2007   3/28/2011   7.00   7.0	Chefornak		IRS 941	\$11,397	9/30/2004	3/9/2006
Chefornak   Chefornak (Tinditional Council)   IRS 941   \$12,581   6/30/2004   3/9/2006   Village of Chefornak (filed as: Chefornak Traditional Council)   IRS 941   \$14,381   3/31/2003   3/9/2006   Chefornak Traditional Council)   IRS 941   \$23,931   12/31/2003   3/9/2006   Village of Chefornak (filed as: Chefornak (filed as: Chefornak Traditional Council)   Total   \$128,951		Village of Chefornak (filed as:				
Chefornak         Chefornak (Traditional Council)         IRS 941         \$14,381         3/31/2004         3/9/2006           Chefornak         Village of Chefornak (filed as: Chefornak Traditional Council)         RES 941         \$23,931         12/31/2003         3/9/2006           Chefornak         Village of Chefornak (filed as: City Chevak (filed as: City Chovak         Total         \$128,951         \$1           Chevak         City of Chevak (filed as: City Chevak (filed as: City Council Chevak)         Alaska Employment Security Tax         \$11,020         6/30/2007         3/28/2011           Chevak         City of Chevak (filed as: City Council Chevak)         Final Judgment         \$1,029,479         9/26/2008         \$11/25/2008           Chevak         City of Chevak (filed as: City Council Chevak)         Final Judgment         \$1,029,479         9/26/2008         \$11/25/2008           Chevak         Council Chevak)         IRS 941         \$24,023         \$12/31/2010         9/7/2011           Chevak         Council Chevak         IRS 941         \$22,977         3/31/2011         9/7/2011           Chevak         Council Chevak         IRS 941         \$7,011         3/31/2012         6/4/2012           Chevak         Chignik Lake Village (filed as: City Council Chevak)         IRS 941         \$7,011         3/31/2005	Chefornak		IRS 941	\$12,581	6/30/2004	3/9/2006
Chefornak         Chefornak (Traditional Council)         IRS 941         \$14,381         3/31/2004         3/9/2006           Chefornak         Village of Chefornak (filed as: Chefornak Traditional Council)         RES 941         \$23,931         12/31/2003         3/9/2006           Chefornak         Village of Chefornak (filed as: City Chevak (filed as: City Chovak         Total         \$128,951         \$1           Chevak         City of Chevak (filed as: City Chevak (filed as: City Council Chevak)         Alaska Employment Security Tax         \$11,020         6/30/2007         3/28/2011           Chevak         City of Chevak (filed as: City Council Chevak)         Final Judgment         \$1,029,479         9/26/2008         \$11/25/2008           Chevak         City of Chevak (filed as: City Council Chevak)         Final Judgment         \$1,029,479         9/26/2008         \$11/25/2008           Chevak         Council Chevak)         IRS 941         \$24,023         \$12/31/2010         9/7/2011           Chevak         Council Chevak         IRS 941         \$22,977         3/31/2011         9/7/2011           Chevak         Council Chevak         IRS 941         \$7,011         3/31/2012         6/4/2012           Chevak         Chignik Lake Village (filed as: City Council Chevak)         IRS 941         \$7,011         3/31/2005		Village of Chefornak (filed as:				
Chefornak   Chefornak (Traditional Council)   IRS 941   \$23,931   12/31/2003   3/9/2006	Chefornak		IRS 941	\$14,381	3/31/2004	3/9/2006
Chefornak   Chefornak (Traditional Council)   IRS 941   \$23,931   12/31/2003   3/9/2006		Village of Chefornak (filed as:				
Chefornak   Council Chevak   City of Chevak (filed as: City Chevak   Council Chevak   Cou	Chefornak		IRS 941	\$23,931	12/31/2003	3/9/2006
Chefornak         Council)         Total         \$128,951           Chevak         City of Chevak (filed as: City Council Chevak)         IRS 941         \$6,400         6/30/2007         3/28/2011           Chevak         Council Chevak)         IRS 941         \$6,400         6/30/2007         3/28/2011           Chevak         City of Chevak (filed as: City Council Chevak)         City of Chevak (filed as: City Council Chevak)         \$11,029,479         9/26/2008         11/25/2008           Chevak         Council Chevak)         IRS 941         \$24,023         12/31/2010         9/7/2011           Chevak         Council Chevak (filed as: City Council Chevak)         IRS 941         \$22,977         3/31/2011         9/7/2011           Chevak         Council Chevak (filed as: City Council Chevak)         IRS 941         \$7,716         9/30/2011         3/15/2012           Chevak         City of Chevak (filed as: City Council Chevak)         IRS 941         \$7,011         3/31/2012         6/4/2012           Chevak         Council Chevak)         IRS 941         \$7,011         3/31/2012         6/4/2012           Chevak         Council Chevak)         IRS 941         \$7,495         6/30/2005         2/6/2006           Chignik Lake Village (filed as: City Council Chevak)         IRS 941 <t< td=""><td></td><td>Village of Chefornak (filed</td><td></td><td></td><td></td><td></td></t<>		Village of Chefornak (filed				
Chevak   City of Chevak (filed as: City Council Chevak)   IRS 941   \$6,400   6/30/2007   3/28/2011		as: Chefornak Traditional				
Chevak   Council Chevak   City of Chevak (filed as: City Chevak   Council Chevak   City of Chevak   City o	Chefornak	Council)	Total	\$128,951		
Chevala		,				
Chevak         Council Chevaky         Security Tax         \$11,020         6/30/2007         10/10/2007           Chevak         City of Chevak (filed as: City Council Chevak)         Final Judgment         \$1,029,479         9/26/2008         11/25/2008           Chevak         City of Chevak (filed as: City Council Chevak)         IRS 941         \$24,023         12/31/2010         9/7/2011           Chevak         City of Chevak (filed as: City Council Chevak)         IRS 941         \$22,977         3/31/2011         9/7/2011           Chevak         Council Chevak)         IRS 941         \$7,716         9/30/2011         3/15/2012           Chevak         Council Chevak)         IRS 941         \$7,011         3/31/2012         6/4/2012           Chevak         Council Chevak)         IRS 941         \$7,011         3/31/2012         6/4/2012           Chevak         Chignik Lake Village (filed as: City Council Chevak)         Total         \$1,108,625         \$1,008,625           Chignik Lake         Village of Chignik Lake)         IRS 941         \$7,495         6/30/2005         2/6/2006           Chignik Lake         Village of Chignik Lake)         IRS 941         \$13,915         3/31/2005         2/6/2006           Chignik Lake         Village of Chignik Lake)         IRS 941<	Chevak	Council Chevak)	IRS 941	\$6,400	6/30/2007	3/28/2011
City of Chevak (filed as: City Council Chevak)		,	1 ,			
Chevak         Council Chevak)         Final Judgment         \$1,029,479         9/26/2008         11/25/2008           Chevak         Gity of Chevak (filed as: City Council Chevak)         IRS 941         \$24,023         12/31/2010         9/7/2011           Chevak         Council Chevak (filed as: City Council Chevak)         IRS 941         \$22,977         3/31/2011         9/7/2011           Chevak         Council Chevak (filed as: City Council Chevak)         IRS 941         \$7,716         9/30/2011         3/15/2012           Chevak         City of Chevak (filed as: City Council Chevak)         IRS 941         \$7,011         3/31/2012         6/4/2012           Chevak         Chignik Lake Village (filed as: City Council Chevak)         Total         \$1,08,625         \$1,000         2/6/2006           Chignik Lake         Village of Chignik Lake Village (filed as: Village of Chignik Lake)         IRS 941         \$7,495         6/30/2005         2/6/2006           Chignik Lake         Village of Chignik Lake)         IRS 941         \$13,915         3/31/2005         2/6/2006           Chignik Lake Village (filed as: Village of Chignik Lake)         Security Tax         \$826         6/30/2005         6/29/2006           Chignik Lake         Village of Chignik Lake)         Security Tax         \$2,300         3/31/2005         <	Chevak	/	Security Tax	\$11,020	6/30/2007	10/10/2007
City of Chevak (filed as: City Council Chevak)   IRS 941   \$24,023   12/31/2010   9/7/2011						
Chevak	Chevak	,	Final Judgment	\$1,029,479	9/26/2008	11/25/2008
Chevak				_		
Chevak         Council Chevak (filed as: City Council Chevak)         IRS 941         \$22,977         3/31/2011         9/7/2011           Chevak         City of Chevak (filed as: City Council Chevak)         IRS 941         \$7,716         9/30/2011         3/15/2012           Chevak         City of Chevak (filed as: City Council Chevak)         IRS 941         \$7,011         3/31/2012         6/4/2012           Chevak         Chignik Lake Village (filed as: Village of Chignik Lake)         Total         \$1,108,625 <td>Chevak</td> <td>,</td> <td>IRS 941</td> <td>\$24,023</td> <td>12/31/2010</td> <td>9/7/2011</td>	Chevak	,	IRS 941	\$24,023	12/31/2010	9/7/2011
Chevak						
Chevak         Council Chevak)         IRS 941         \$7,716         9/30/2011         3/15/2012           Chevak         City of Chevak (filed as: City Council Chevak)         IRS 941         \$7,011         3/31/2012         6/4/2012           Chevak         City of Chevak (filed as: City Council Chevak)         Total         \$1,108,625         \$1,008,625	Chevak	,	IRS 941	\$22,977	3/31/2011	9/7/2011
Chevak (filed as: City Council Chevak) IRS 941 \$7,011 3/31/2012 6/4/2012  City of Chevak (filed as: City Council Chevak) Total \$1,108,625  Chignik Lake Village (filed as: Village of Chignik Lake) IRS 941 \$7,495 6/30/2005 2/6/2006  Chignik Lake Village (filed as: Village of Chignik Lake) IRS 941 \$13,915 3/31/2005 2/6/2006  Chignik Lake Village (filed as: Village of Chignik Lake) IRS 941 \$13,915 3/31/2005 2/6/2006  Chignik Lake Village (filed as: Village of Chignik Lake) Security Tax \$826 6/30/2005 6/29/2006  Chignik Lake Village (filed as: Village of Chignik Lake) Security Tax \$2,300 3/31/2005 6/29/2006  Chignik Lake Village (filed as: Village of Chignik Lake) Final Judgment \$108,374 3/29/2007 5/29/2007  Chignik Lake Village (filed as: Village of Chignik Lake) Final Judgment \$3,022 11/7/2002 11/13/2002  Circle Native Community (filed as: Circle Village Council) Default Judgment \$3,022 11/7/2002 11/13/2002			TD 0 0 11			
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Chevak (filed as: City Council Chevak)  Chignik Lake Village (filed as: Village of Chignik Lake)  Chignik Lake Village (filed as: Vi	01 1		TDC 044	Ø= 044	2 /24 /2042	6/4/2042
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Chignik Lake Village (filed as: Chignik Lake Village (filed as: Village of Chignik Lake)  Chignik Lake Village (filed as: Village of Chignik Lake)  Chignik Lake Village (filed as: Village of Chignik Lake)  Chignik Lake Village (filed as: Village of Chignik Lake)  Chignik Lake Village (filed as: Chignik Lake Village (filed as: Village of Chignik Lake)  Chignik Lake Village (filed as: Village of Chignik Lake)	C11		T-4-1	#1 100 COF		
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Chignik Lake Village (filed as: Village of Chignik Lake)  Chignik Lake Village (filed as: Security Tax  Chignik Lake Village (filed as: Village of Chignik Lake)  Chignik Lake Village (filed as: Village of Chignik Lake)  Chignik Lake Village (filed as: Village of Chignik Lake)  Chignik Lake Village (filed as: Village of Chignik Lake)  Chignik Lake Village (filed as: Village of Chignik Lake)  Chignik Lake Village (filed as: Village of Chignik Lake)  Circle Native Community (filed as: Circle Village Council)  Circle Native Community (filed Circle Native Circle Nativ	Chionik Lake		1 ,	\$826	6/30/2005	6/29/2006
Chignik Lake Village of Chignik Lake) Security Tax \$2,300 3/31/2005 6/29/2006  Chignik Lake Village (filed as: Village of Chignik Lake) Final Judgment \$108,374 3/29/2007 5/29/2007  Chignik Lake Village (filed as: Village of Chignik Lake) Total \$132,910  Circle Native Community (filed as: Circle Village Council) Default Judgment \$3,022 11/7/2002 11/13/2002  Circle Native Community (filed as: Circle Native Community (filed Circle Native	Cingink Lake	,	•	Ψ020	0/30/2003	0/27/2000
Chignik Lake Village (filed as: Village of Chignik Lake)  Chignik Lake Village (filed as: Village of Chignik Lake)  Chignik Lake Village (filed as: Village of Chignik Lake)  Circle Native Community (filed as: Circle Village Council)  Circle Native Community (filed Circle Native Community (filed as: Circle Native Community (filed Circle Native C	Chionik Lake	0 (	1 ,	\$2,300	3/31/2005	6/29/2006
Chignik Lake Village of Chignik Lake) Final Judgment \$108,374 3/29/2007 5/29/2007  Chignik Lake Village (filed as: Village of Chignik Lake) Total \$132,910  Circle Native Community (filed as: Circle Village Council) Default Judgment \$3,022 11/7/2002 11/13/2002  Circle Native Community (filed as: Circle Native Community (filed Circle Native Circle Native Community (filed Circle Native Circle	Onigink Lake	0 0	occurry rax	Ψ2,500	3/31/2003	0/27/2000
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Circle Native Community (filed	Circle	, ·	Default Judgment	\$3.022	11/7/2002	11/13/2002
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	Circle	as: Circle Village Council)	IRS 941	\$13,281	3/31/2002	11/19/2002

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	Circle Native Community (filed				
Circle	as: Circle Village Council)	IRS 941	\$19,620	12/31/2000	11/19/2002
	Circle Native Community (filed				
Circle	as: Circle Village Council)	IRS 941	\$20,710	12/31/2001	11/19/2002
C: 1	Circle Native Community (filed	IDC 044	#20 F12	6 /20 /2001	11 /10 /2002
Circle	as: Circle Village Council)	IRS 941	\$30,512	6/30/2001	11/19/2002
Circle	Circle Native Community (filed as: Circle Village Council)	IRS 941	\$41,868	9/30/2001	11/19/2002
Circic	Circle Native Community (filed	1100 741	ψ+1,000	7/30/2001	11/17/2002
Circle	as: Circle Village Council)	IRS 941	\$12,895	9/30/2000	5/1/2003
	Circle Native Community (filed		n - y	. , ,	- , , ,
Circle	as: Circle Village Council)	IRS 941	\$13,341	3/31/2001	5/1/2003
	Circle Native Community (filed				
Circle	as: Circle Village Council)	IRS 941	\$14,879	9/30/2002	6/24/2003
	Circle Native Community (filed				
Circle	as: Circle Village Council)	IRS 941	\$136	3/31/2003	2/3/2005
C: 1	Circle Native Community (filed	IDC 044	#1 < <b>22</b> 0	6/20/2002	2/2/2005
Circle	as: Circle Village Council)  Circle Native Community (filed	IRS 941	\$16,228	6/30/2002	2/3/2005
Circle	as: Circle Village Council)	IRS 941	\$66,231	12/31/2002	2/3/2005
Circic	Circle Native Community	110 741	ψ00,231	12/31/2002	2/3/2003
	(filed as: Circle Village				
Circle	Council)	Total	\$252,722		
Dillingham	City of Dillingham	Final Judgment	\$70,000	10/27/2009	11/3/2009
Dillingham	C' CD'III 1	/m	<b>\$50,000</b>		
Jimignam	City of Dillingham	Total	\$70,000		
Dimignam	Native Village of Diomede	Total	\$70,000		
	Native Village of Diomede (owner, filed as: Diomede	Alaska Employment			
Diomede	Native Village of Diomede (owner, filed as: Diomede Native Store)		\$2,692	7/16/2012	7/19/2012
	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede	Alaska Employment		7/16/2012	7/19/2012
Diomede	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede (owner, filed as: Diomede	Alaska Employment Security Tax	\$2,692	7/16/2012	7/19/2012
	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede	Alaska Employment Security Tax		7/16/2012	7/19/2012
Diomede	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede (owner, filed as: Diomede	Alaska Employment Security Tax	\$2,692	7/16/2012	7/19/2012
Diomede Diomede	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede (owner, filed as: Diomede Native Store)	Alaska Employment Security Tax  Total Alaska Employment	\$2,692 \$2,692		
Diomede Diomede	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede (owner, filed as: Diomede Native Store)	Alaska Employment Security Tax  Total Alaska Employment Security Tax Alaska Employment Security Tax	\$2,692 \$2,692		
Diomede  Diomede  Emmonak  Emmonak	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede (owner, filed as: Diomede Native Store)  Emmonak Expense Committee  Emmonak Expense Committee	Alaska Employment Security Tax  Total Alaska Employment Security Tax Alaska Employment Security Tax Alaska Employment	\$2,692 \$2,692 \$353 \$885	12/31/2004 3/31/2005	2/28/2006
Diomede  Diomede  Emmonak	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede (owner, filed as: Diomede Native Store)  Emmonak Expense Committee	Alaska Employment Security Tax  Total Alaska Employment Security Tax Alaska Employment Security Tax Alaska Employment Security Tax Alaska Employment Security Tax	\$2,692 \$2,692 \$353	12/31/2004	2/28/2006
Diomede  Diomede  Emmonak  Emmonak	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede (owner, filed as: Diomede Native Store)  Emmonak Expense Committee  Emmonak Expense Committee	Alaska Employment Security Tax  Total Alaska Employment Security Tax Alaska Employment Security Tax Alaska Employment Security Tax Alaska Employment Security Tax Alaska Employment	\$2,692 \$2,692 \$353 \$885 \$949	12/31/2004 3/31/2005 6/30/2005	2/28/2006 2/28/2006 2/28/2006
Diomede  Diomede  Emmonak  Emmonak	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede (owner, filed as: Diomede Native Store)  Emmonak Expense Committee  Emmonak Expense Committee	Alaska Employment Security Tax  Total Alaska Employment Security Tax	\$2,692 \$2,692 \$353 \$885	12/31/2004 3/31/2005	2/28/2006
Diomede  Diomede  Emmonak  Emmonak	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede (owner, filed as: Diomede Native Store)  Emmonak Expense Committee  Emmonak Expense Committee	Alaska Employment Security Tax  Total Alaska Employment Security Tax Alaska Employment Security Tax Alaska Employment Security Tax Alaska Employment Security Tax Alaska Employment	\$2,692 \$2,692 \$353 \$885 \$949	12/31/2004 3/31/2005 6/30/2005	2/28/2006 2/28/2006 2/28/2006
Diomede  Diomede  Emmonak  Emmonak  Emmonak	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede (owner, filed as: Diomede Native Store)  Emmonak Expense Committee  Emmonak Expense Committee  Emmonak Expense Committee	Alaska Employment Security Tax  Total Alaska Employment Security Tax Alaska Employment	\$2,692 \$2,692 \$353 \$885 \$949 \$1,017	12/31/2004 3/31/2005 6/30/2005 9/30/2005	2/28/2006 2/28/2006 2/28/2006 2/28/2006
Diomede  Diomede  Emmonak  Emmonak  Emmonak  Emmonak	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede (owner, filed as: Diomede Native Store)  Emmonak Expense Committee  Emmonak Expense Committee  Emmonak Expense Committee  Emmonak Expense Committee	Alaska Employment Security Tax  Total Alaska Employment Security Tax	\$2,692 \$2,692 \$353 \$885 \$949 \$1,017 \$1,172	12/31/2004 3/31/2005 6/30/2005 9/30/2005 12/31/2005	2/28/2006 2/28/2006 2/28/2006 2/28/2006 2/28/2006
Diomede  Diomede  Emmonak  Emmonak  Emmonak  Emmonak  Emmonak	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede (owner, filed as: Diomede Native Store)  Emmonak Expense Committee	Alaska Employment Security Tax  Total Alaska Employment Security Tax IRS 941	\$2,692 \$2,692 \$353 \$885 \$949 \$1,017 \$1,172 \$7,221 \$8,057	12/31/2004 3/31/2005 6/30/2005 9/30/2005 12/31/2005 12/31/2004 9/30/2006	2/28/2006 2/28/2006 2/28/2006 2/28/2006 2/28/2006 7/17/2007 7/17/2007
Diomede  Diomede  Emmonak  Emmonak  Emmonak  Emmonak  Emmonak  Emmonak  Emmonak	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede (owner, filed as: Diomede Native Store)  Emmonak Expense Committee  Emmonak Expense Committee	Alaska Employment Security Tax  Total  Alaska Employment Security Tax  Ilaska Employment Security Tax  IRS 941  IRS 941  IRS 941	\$2,692 \$2,692 \$353 \$885 \$949 \$1,017 \$1,172 \$7,221 \$8,057 \$9,632	12/31/2004 3/31/2005 6/30/2005 9/30/2005 12/31/2004 9/30/2006 3/31/2005	2/28/2006 2/28/2006 2/28/2006 2/28/2006 2/28/2006 7/17/2007 7/17/2007 7/17/2007
Diomede  Diomede  Emmonak  Emmonak  Emmonak  Emmonak  Emmonak  Emmonak  Emmonak  Emmonak  Emmonak	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede (owner, filed as: Diomede Native Store)  Emmonak Expense Committee  Emmonak Expense Committee	Alaska Employment Security Tax  Total  Alaska Employment Security Tax  Iss Employment Security Tax  IRS 941 IRS 941 IRS 941 IRS 941	\$2,692 \$2,692 \$353 \$885 \$949 \$1,017 \$1,172 \$7,221 \$8,057 \$9,632 \$9,676	12/31/2004 3/31/2005 6/30/2005 9/30/2005 12/31/2005 12/31/2004 9/30/2006 3/31/2005 9/30/2005	2/28/2006 2/28/2006 2/28/2006 2/28/2006 2/28/2006 7/17/2007 7/17/2007 7/17/2007 7/17/2007
Diomede  Diomede  Emmonak  Emmonak  Emmonak  Emmonak  Emmonak  Emmonak  Emmonak  Emmonak	Native Village of Diomede (owner, filed as: Diomede Native Store)  Native Village of Diomede (owner, filed as: Diomede Native Store)  Emmonak Expense Committee  Emmonak Expense Committee	Alaska Employment Security Tax  Total  Alaska Employment Security Tax  Ilaska Employment Security Tax  IRS 941  IRS 941  IRS 941	\$2,692 \$2,692 \$353 \$885 \$949 \$1,017 \$1,172 \$7,221 \$8,057 \$9,632	12/31/2004 3/31/2005 6/30/2005 9/30/2005 12/31/2004 9/30/2006 3/31/2005	2/28/2006 2/28/2006 2/28/2006 2/28/2006 2/28/2006 7/17/2007 7/17/2007 7/17/2007

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
_	Emmonak Expense				
Emmonak	Committee	Total	\$59,097		
Gambell	Native Village of Gambell	Alaska Employment Security Tax	\$567	9/30/2011	3/9/2012
Gambell	Native Village of Gambell	Total	\$567	7/30/2011	3/ 3/ 2012
Grayling	City of Grayling	IRS 6721	\$3,496	12/31/1999	5/22/2003
Grayling	City of Grayling	Total	\$3,496	12/31/17/7	3/ 22/ 2003
Hoonah	Hoonah Indian Association	IRS 6721	\$690	12/31/2001	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$4,454	3/31/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$29,469	6/30/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$57,042	6/30/2009	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$71,217	3/31/2009	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$75,079	9/30/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$81,411	3/31/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$81,926	6/30/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$84,643	12/31/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$91,632	12/31/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$98,630	12/31/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$101,183	9/30/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$103,842	6/30/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$104,062	9/30/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$106,536	3/31/2007	4/5/2010
Hoonah	Hoonah Indian Association	Total	\$1,091,817		
	Native Village of Hooper Bay				
	(filed as: Hooper Bay				_
Hooper Bay	Traditional Council)	IRS 941	\$1,777	12/31/2001	7/28/2003
	Native Village of Hooper Bay (filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 941	\$1,894	6/30/2002	7/28/2003
	Native Village of Hooper Bay		11 9-1		., = = , = = = = =
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 941	\$3,127	3/31/2002	7/28/2003
	Native Village of Hooper Bay				
Hooper Bay	(filed as: Hooper Bay Traditional Council)	IRS 941	\$18,060	9/30/2001	7/28/2003
Trooper Buy	Native Village of Hooper Bay	110 / 11	Ψ10 <b>,</b> 000	37 307 <b>2</b> 001	1, 20, 2000
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 6721	\$8,242	12/31/2002	3/9/2006
	Native Village of Hooper Bay				
Hooper Bay	(filed as: Hooper Bay Traditional Council)	IRS 941	\$860	6/30/2003	3/9/2006
1100per Day	Native Village of Hooper Bay	11(0 ) 11	ΨΟΟΟ	0, 30, 2003	3/ 2/ 2000
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 941	\$5,534	3/31/2003	3/9/2006

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
,	Native Village of Hooper Bay				
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 941	\$6,708	9/30/2003	3/9/2006
	Native Village of Hooper Bay				
Hooper Bay	(filed as: Hooper Bay Traditional Council)	IRS 941	\$8,150	12/31/2002	3/9/2006
1100per Day	Native Village of Hooper Bay	1103 941	\$0,150	12/31/2002	3/9/2000
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 941	\$10,592	3/31/2004	3/9/2006
	Native Village of Hooper Bay				
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 941	\$15,832	9/30/2004	3/9/2006
	Native Village of Hooper Bay				
Hooper Bay	(filed as: Hooper Bay Traditional Council)	IRS 941	\$15,981	12/31/2004	3/9/2006
1100рег Бау	Native Village of Hooper Bay	1103 741	\$15,761	12/31/2004	3/ 7/ 2000
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 941	\$16,686	12/31/2003	3/9/2006
	Native Village of Hooper Bay				
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 941	\$17,867	6/30/2004	3/9/2006
	Native Village of Hooper Bay				
Hooper Bay	(filed as: Hooper Bay Traditional Council)	IRS 941	\$657	3/31/2005	7/17/2007
1100рег Бау	Native Village of Hooper Bay	11(3)7+1	Ψ031	3/31/2003	7/17/2007
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 730	\$43	7/31/2004	12/4/2007
	Native Village of Hooper Bay				
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 730	\$46	1/31/2001	12/4/2007
	Native Village of Hooper Bay				
Hooper Bay	(filed as: Hooper Bay Traditional Council)	IRS 941	\$3,831	6/30/2007	12/4/2007
1100рег Бау	Native Village of Hooper Bay	1103 741	ψ3,031	0/30/2007	12/4/2007
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 941	\$5,146	3/31/2007	12/4/2007
	Native Village of Hooper Bay				
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 941	\$7,044	12/31/2006	12/4/2007
	Native Village of Hooper Bay				
Hooper Bay	(filed as: Hooper Bay Traditional Council)	IRS 941	\$10,022	6/30/2005	12/4/2007
ттооры Бау	Native Village of Hooper Bay	11(3)/+1	φ10,022	0/ 30/ 2003	14/4/400/
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 941	\$11,978	9/30/2006	12/4/2007
	Native Village of Hooper Bay				
	(filed as: Hooper Bay				, .
Hooper Bay	Traditional Council)	IRS 941	\$13,679	9/30/2005	12/4/2007

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
j	Native Village of Hooper Bay				
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 941	\$14,893	6/30/2006	12/4/2007
	Native Village of Hooper Bay				
Hooper Bay	(filed as: Hooper Bay Traditional Council)	IRS 941	\$586	9/30/2002	1/29/2008
поорег бау	Native Village of Hooper Bay	110 941	\$360	9/30/2002	1/29/2006
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 730	\$41	6/30/2004	3/18/2008
	Native Village of Hooper Bay				
	(filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 941	\$488	9/30/2007	3/18/2008
	Native Village of Hooper Bay (filed as: Hooper Bay				
Hooper Bay	Traditional Council)	IRS 941	\$1,288	12/31/2007	7/1/2008
1100per Buy	Native Village of Hooper	110 / 11	₩ <b>1,=</b> ○ ○	12, 31, 233,	1,7 1, 2000
	Bay (filed as: Hooper Bay				
Hooper Bay	Traditional Council)	Total	\$201,052		
Kake	Valva Tribal Companyian	Alaska Employment	\$252	6/18/2012	7/0/2012
	Kake Tribal Corporation	Security Tax  Total		0/10/2012	7/9/2012
Kake	Kake Tribal Corporation	Alaska Employment	\$252		
King Island	King Island Native Corporation	Security Tax	\$343	8/22/2012	8/24/2012
		j			
	King Island Native				
King Island	Corporation	Total	\$343		
Kivalina	City of Kivalina	IRS 6721	\$1,770	12/31/2000	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$46	6/30/2003	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$1,556	9/30/2002	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$15,744	3/31/2003	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$17,294	9/30/2003	3/12/2004
Kivalina	City of Kivalina	IRS 941	\$21,077	12/31/2002	3/12/2004
Kivalina	City of Kivalina	IRS 6721	\$2,820	12/31/2001	5/27/2004
Kivalina	City of Kivalina	IRS 941	\$11,794	12/31/2003	5/27/2004
Kivalina	City of Kivalina	IRS 941	\$10,762	3/31/2004	8/26/2004
Kivalina	City of Kivalina	IRS 941	\$907	3/31/2005	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$6,605	6/30/2004	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$9,603	9/30/2004	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$12,285	12/31/2004	7/8/2005
Kivalina	City of Kivalina	IRS 941	\$6,464	6/30/2005	9/5/2005
Kivalina	City of Kivalina	IRS 941	\$18,009	12/31/2005	3/6/2006
Kivalina	City of Kivalina	Total	\$136,735		
Kotlik	City of Kotlik	IRS 11C	\$69	7/1/2008	11/3/2009
Kotlik	City of Kotlik	IRS 11C	\$77	7/1/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$51	1/31/2008	11/3/2009
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Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Kotlik	City of Kotlik	IRS 730	\$63	11/30/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$64	8/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$64	7/31/2007	11/3/2009
	*				
Kotlik	City of Kotlik	IRS 730	\$67	4/30/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$68	9/30/2008	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$92	12/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$92	5/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$119	10/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$137	3/31/2007	11/3/2009
Kotlik	City of Kotlik	IRS 730	\$159	10/31/2008	11/3/2009
Kotlik	City of Kotlik	IRS 941	\$1,498	6/30/2009	11/3/2009
Kotlik	City of Kotlik	Total	\$2,672	0,00,200	11,0,200
HOUR	Native Village of Napaskiak	Total	Ψ2,072		
	(filed as: Napaskiak Tribal				
Napaskiak	Council)	IRS 941	\$5,897	3/31/2005	10/21/2005
	Native Village of Napaskiak				
	(filed as: Napaskiak Tribal		*		
Napaskiak	Council)	IRS 941	\$7,049	12/31/2004	10/21/2005
	Native Village of Napaskiak				
Napaskiak	(filed as: Napaskiak Tribal Council)	IRS 11C	\$54	7/1/2008	6/10/2009
TVapaskiak	Native Village of Napaskiak	IKS IIC	\$3 <del>4</del>	7/1/2008	0/10/2009
	(filed as: Napaskiak Tribal				
Napaskiak	Council)	IRS 11C	\$56	7/1/2006	6/10/2009
*	Native Village of Napaskiak				
	(filed as: Napaskiak Tribal				
Napaskiak	Council)	IRS 11C	\$70	7/1/2007	6/10/2009
	Native Village of Napaskiak				
NT 1:1	(filed as: Napaskiak Tribal	IDC 44.C	<b>#07</b>	7 /4 /2005	c /4.0 /2000
Napaskiak	Council)  Native Village of Napaskiak	IRS 11C	\$87	7/1/2005	6/10/2009
	(filed as: Napaskiak Tribal				
Napaskiak	Council)	IRS 11C	\$94	7/1/2004	6/10/2009
1	Native Village of Napaskiak		"	, ,	, ,
	(filed as: Napaskiak Tribal				
Napaskiak	Council)	IRS 730	\$52	8/31/2007	6/10/2009
	Native Village of Napaskiak				
3.7 1.1	(filed as: Napaskiak Tribal	ID 0 520	457.5	0 /00 /000	6/40/2000
Napaskiak	Council)	IRS 730	\$75	9/30/2007	6/10/2009
	Native Village of Napaskiak (filed as: Napaskiak Tribal				
Napaskiak	Council)	IRS 941	\$25,282	12/31/2008	6/10/2009
-приз	Native Village of Napaskiak		\(\pi = 0, \frac{1}{2} \)	,,,	2, 20, 200
	(filed as: Napaskiak Tribal				
Napaskiak	Council)	Total	\$38,716		
	Northway Village (filed as:	Judgment on			
Northway Village		Confession	\$26,680	6/21/2005	6/24/2005
Northway	Northway Village (filed as:				
Village	Northway Village Council)	Total	\$26,680		

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
,	Native Village of Nunapitchuk	<i>J</i> 1. · · · · · · · · · · · · · · · · · · ·			
	(filed as: Nunapitchuk IRA	Alaska Employment			
Nunapitchuk	Council)	Security Tax	\$3,640	12/31/1999	4/28/2000
	Native Village of				
	Nunapitchuk (filed as:				
Nunapitchuk	Nunapitchuk IRA Council)	Total	\$3,640		
	Oscarville Traditional Village				
0 "11	(filed as: Oscarville Tribal	Alaska Employment	<b>#1.1.10</b>	2 /24 /2004	7/27/2001
Oscarville	Council)	Security Tax	\$1,140	3/31/2001	7/27/2001
	Oscarville Traditional Village	A11 Translation			
Oscarville	(filed as: Oscarville Tribal Council)	Alaska Employment Security Tax	\$1,254	6/30/2001	11/23/2001
Oscarvine	Oscarville Traditional Village	Security Tax	ψ1,234	0/30/2001	11/23/2001
	(filed as: Oscarville Tribal				
Oscarville	Council)	Total	\$2,395		
Port Heiden	City of Port Heiden	Default Judgment	\$89,582	11/6/2007	1/8/2008
Port Heiden	City of Port Heiden	Total	\$89,582	11/0/2007	1,0,2000
1 OIT HEIGH	City of 1 oft Helden	Alaska Employment	φο9,302		
Russian Mission	City of Russian Mission	Security Tax	\$1,756	9/30/2008	12/31/2008
110001011		Alaska Employment	<b>#1,700</b>	37 507 <b>2</b> 000	12, 31, 2000
Russian Mission	City of Russian Mission	Security Tax	\$3,458	3/31/2009	5/18/2009
Russian					
Mission	City of Russian Mission	Total	\$5,214		
	Saint Paul Island (filed as:				
	Tribal Government of Saint	Alaska Employment			
Saint Paul	Paul Island)	Security Tax	\$8,196	9/30/2000	2/21/2001
	Saint Paul Island (filed as:				
Saint Paul	Tribal Government of Saint Paul Island)	Total	\$9.106		
Saint Paul	Paul Island)	Alaska Employment	\$8,196		
Savoonga	Native Village of Savoonga	Security Tax	\$13,399	9/30/2011	1/10/2012
Savoonga	Native Village of Savoonga	Total	\$13,399	<i>373072</i> 011	1, 10, 2012
Savoonga	Tvative vinage of Savoonga	Judgment on	Ψ15,577		
Selawik	Native Village of Selawik	Confession	\$39,280	7/5/2011	7/11/2011
Selawik	Native Village of Selawik	Total	\$39,280		
		Alaska Employment	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Shaktoolik	City of Shaktoolik	Security Tax	\$1,757	12/31/2006	5/27/2008
		Alaska Employment			
Shaktoolik	City of Shaktoolik	Security Tax	\$1,988	12/31/2005	5/27/2008
Shaktoolik	City of Shaktoolik	Total	\$3,745		
	City of Shungnak (filed as:	Alaska Employment			_
Shungnak	Shungnak City Council)	Security Tax	\$6,069	6/30/2011	1/10/2012
	City of Shungnak (filed as:	Alaska Employment		0 /20 /20	
Shungnak	Shungnak City Council)	Security Tax	\$6,795	9/30/2011	1/10/2012
01	City of Shungnak (filed as:	TDC 044	*40 27	40/04/001:	1/0/0015
Shungnak	Shungnak City Council)	IRS 941	\$10,272	12/31/2011	4/9/2012
Classes 1	City of Shungnak (filed as:	Alaska Employment	ФО 220	7/4//2042	7/10/2012
Shungnak	Shungnak City Council)	Security Tax	\$8,332	7/16/2012	7/19/2012

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
_	City of Shungnak (filed as:	Alaska Employment			
Shungnak	Shungnak City Council)	Security Tax	\$7,670	7/16/2012	7/19/2012
	City of Shungnak (filed as:	-			
Shungnak	Shungnak City Council)	Total	\$39,138		- / - 0 / - 0 0 -
Solomon	Village of Solomon	IRS 941	\$8,517	9/30/2001	2/18/2004
Solomon	Village of Solomon	Total	\$8,517		
	Village of Stony River (filed as:	Alaaka Emalazzmant			
Stony River	Stony River Traditional Council)	Alaska Employment Security Tax	\$749	6/30/2001	7/27/2001
Story raver	Village of Stony River (filed as:	occurry rax	Ψ112	0/ 30/ 2001	772772001
	Stony River Traditional	Alaska Employment			
Stony River	Council)	Security Tax	\$1,500	9/30/2001	11/23/2001
	Village of Stony River (filed				
G	as: Stony River Traditional	PT	42.240		
Stony River	Council)	Total	\$2,249		
Tanacross	Native Village of Tanacross	IRS 941	\$61,066	3/31/2006	8/11/2010
Tanacross	Native Village of Tanacross	IRS 941	\$70,610	3/31/2007	8/11/2010
Tanacross	Native Village of Tanacross	IRS 941	\$121,842	6/30/2006	8/11/2010
Tanacross	Native Village of Tanacross	Total	\$253,517		
	Native Village of Teller (filed				
Teller	as: Teller Traditional Council)	IRS 941	\$1,046	3/31/2003	5/5/2004
FG 11	Native Village of Teller (filed	TD 0 0 44	***		- /- /- /- /- /- /- /- /- /- /- /- /- /-
Teller	as: Teller Traditional Council)	IRS 941	\$1,974	6/30/2003	5/5/2004
7T 11	Native Village of Teller (filed	IDC 044	<b>\$2.011</b>	12/21/2002	F /F /2004
Teller	as: Teller Traditional Council)	IRS 941	\$2,811	12/31/2002	5/5/2004
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 11C	\$76	7/1/2002	11/16/2007
Tener	Native Village of Teller (filed	IKS ITC	Ψίο	7/1/2002	11/10/2007
Teller	as: Teller Traditional Council)	IRS 730	\$90	6/30/2002	11/16/2007
	Native Village of Teller (filed		"	, ,	, ,
Teller	as: Teller Traditional Council)	IRS 730	\$113	7/31/2002	11/16/2007
	Native Village of Teller (filed				
Teller	as: Teller Traditional Council)	IRS 730	\$134	8/31/2002	11/16/2007
	Native Village of Teller (filed				
Teller	as: Teller Traditional Council)	IRS 730	\$183	12/31/2002	11/16/2007
7T 11	Native Village of Teller (filed	IDC 720	Ф024	0 /20 /2002	11 /17 /2007
Teller	as: Teller Traditional Council)	IRS 730	\$231	9/30/2002	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 730	\$328	2/28/2002	11/16/2007
1 CHCI	Native Village of Teller (filed	1100 / 50	ψ <i>32</i> 6	2/20/2002	11/10/2007
Teller	as: Teller Traditional Council)	IRS 730	\$343	11/30/2002	11/16/2007
	Native Village of Teller (filed		πο 10	-, -, -, -, -, -, -, -, -, -, -, -, -, -	-,,,
Teller	as: Teller Traditional Council)	IRS 730	\$352	10/31/2002	11/16/2007
	Native Village of Teller (filed			,	,
Teller	as: Teller Traditional Council)	IRS 941	\$85	6/30/2004	11/16/2007
	Native Village of Teller (filed				
Teller	as: Teller Traditional Council)	IRS 941	\$2,179	9/30/2004	11/16/2007

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
,	Native Village of Teller (filed	, T			
Teller	as: Teller Traditional Council)	IRS 941	\$3,071	12/31/2005	11/16/2007
	Native Village of Teller (filed				
Teller	as: Teller Traditional Council)	IRS 941	\$3,154	9/30/2005	11/16/2007
/T. 11	Native Village of Teller (filed	TDC 0.44	<b>#</b> 4 000	0 /20 /2004	44 /46 /2007
Teller	as: Teller Traditional Council)	IRS 941	\$6,889	9/30/2006	11/16/2007
Teller	Native Village of Teller (filed as: Teller Traditional Council)	IRS 941	\$6,898	6/30/2006	11/16/2007
Tener	Native Village of Teller (filed	110 711	ψ0,020	0/ 30/ 2000	11/10/2007
	as: Teller Traditional				
Teller	Council)		\$29,958		
	Native Village of Mary's Igloo				
77, 11	(filed as: Mary's Igloo	IDC (724	<b>#1</b> 044	12/21/1000	2 /0 /2005
Teller	Traditional Council)	IRS 6721	\$1,044	12/31/1999	3/8/2005
	Native Village of Mary's Igloo (filed as: Mary's Igloo				
Teller	Traditional Council)	IRS 941	\$596	6/30/2002	3/8/2005
	Native Village of Mary's Igloo				, ,
	(filed as: Mary's Igloo				
Teller	Traditional Council)	IRS 941	\$28,237	12/31/2002	3/8/2005
	Native Village of Mary's Igloo				
Teller	(filed as: Mary's Igloo	IDC 041	\$1 AEA	12/21/2006	0 /7 /2000
Teller	Traditional Council)	IRS 941	\$1,454	12/31/2006	9/7/2009
	Native Village of Mary's Igloo (filed as: Mary's Igloo				
Teller	Traditional Council)	IRS 941	\$262	12/31/2008	5/18/2009
	Native Village of Mary's Igloo				, ,
	(filed as: Mary's Igloo				
Teller	Traditional Council)	IRS 941	\$307	3/31/2009	7/6/2009
	Native Village of Mary's Igloo				
T-11	(filed as: Mary's Igloo	IDC 041	ф27E	0/20/2000	1 /4 /2010
Teller	Traditional Council) Native Village of Mary's Igloo	IRS 941	\$375	9/30/2009	1/4/2010
	(filed as: Mary's Igloo				
Teller	Traditional Council)	IRS 941	\$311	12/31/2009	3/15/2010
	Native Village of Mary's Igloo				
	(filed as: Mary's Igloo				
Teller	Traditional Council)	IRS 941	\$162	3/31/2010	7/26/2010
	Native Village of Mary's Igloo				
Teller	(filed as: Mary's Igloo Traditional Council)	IRS 941	\$415	3/31/2011	6/13/2011
1 01101	Native Village of Mary's Igloo	110 741	\$\psi 13	3/31/4011	0/13/2011
	(filed as: Mary's Igloo				
Teller	Traditional Council)	IRS 941	\$439	6/30/2011	9/19/2011
	Native Village of Mary's Igloo				
	(filed as: Mary's Igloo			, .	, .
Teller	Traditional Council)	IRS 941	\$759	9/30/2011	1/2/2012

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
	Native Village of Mary's Igloo				
	(filed as: Mary's Igloo				
Teller	Traditional Council)	IRS 941	\$499	12/31/2011	3/19/2012
	Native Village of Mary's Igloo				
Teller	(filed as: Mary's Igloo Traditional Council)	Total	\$34,860		
1 CHC1	Native Village of Tununak	Total	\$34,600		
	(filed as: Tununak Traditional				
Tununak	Council)	Civil Penalty	\$2,144	12/31/2005	7/6/2011
	Native Village of Tununak				
T 1	(filed as: Tununak Traditional	TDC 040	<b>#0.20</b>	40/04/0004	7/6/2014
Tununak	Council)  Native Village of Tununak	IRS 940	\$8,386	12/31/2004	7/6/2011
	(filed as: Tununak Traditional				
Tununak	Council)	IRS 941	\$56	6/30/2003	7/6/2011
	Native Village of Tununak		"		• •
	(filed as: Tununak Traditional		_		
Tununak	Council)	IRS 941	\$11,569	3/31/2004	7/6/2011
	Native Village of Tununak (filed as: Tununak Traditional				
Tununak	Council)	IRS 941	\$11,999	6/30/2004	7/6/2011
1 GHGHWH	Native Village of Tununak	110 7 11	Ψ 1 1 <b>3</b> 222	0,00,2001	,, o, <b>=</b> 011
	(filed as: Tununak Traditional				
Tununak	Council)	IRS 941	\$12,197	9/30/2004	7/6/2011
	Native Village of Tununak				
Tununak	(filed as: Tununak Traditional Council)	IRS 941	\$12,382	12/31/2004	7/6/2011
Tuliuliak	Native Village of Tununak	110 741	ψ12,302	12/31/2004	77072011
	(filed as: Tununak Traditional				
Tununak	Council)	IRS 941	\$12,580	3/31/2005	7/6/2011
	Native Village of Tununak				
-	(filed as: Tununak				
Tununak	Traditional Council)	Total	\$71,313		
Wales	City of Wales	IRS 941	\$691	12/31/2003	1/20/2005
Wales	City of Wales	IRS 941	\$1,154	9/30/2003	1/20/2005
Wales	City of Wales	IRS 941	\$3,494	6/30/2004	1/20/2005
Wales	City of Wales	Total	\$5,339		
XXIII 1 25	Whale Pass Community	D: 11 1	*	4 /00 /00 :	0/40/50:0
Whale Pass	Association	Final Judgment	\$3,073	1/22/2010	2/12/2010
Whale Pass	Whale Pass Community Association	Final Judges and	\$2.171	1/22/2010	2/12/2010
whate Pass	Whale Pass Community	Final Judgment	\$3,161	1/22/2010	2/12/2010
Whale Pass	Association	Final Judgment	\$14,377	1/22/2010	2/12/2010
William 1 400	Whale Pass Community	I mai judginent	Ψ11,5//	1/22/2010	2, 12, 2010
Whale Pass	Association	Total	\$20,611		

Source: Alaska Department of Natural Resources, Recorder's Office. Table displays community entities with one or more unreleased lien items between 09/01/2000 and 8/31/2012.

## APPENDIX: LIEN DESCRIPTIONS

# **State Tax Liens:**

• Alaska Employment Security Tax (Alaska EST) - Taxes collected by the State of Alaska, Department of Labor and Workforce Development to support the Unemployment Insurance Program.

## **Federal Tax Liens:**

- IRS 6721 Refers to the portion of the Internal Revenue Code authorizing the IRS to penalize employers for providing false or incomplete information on an information return, such as a wage statement, filed with the IRS.
- IRS 6723 Refers to the portion of the Internal Revenue Code authorizing the IRS to penalize employers for failure to comply with a specified information reporting requirement within a specified time frame.
- IRS 730 Taxes owed to the IRS by organizations that accept wagers from others, conduct wagers on the behalf of others, or operate betting pools.
- IRS 940 Taxes owed to the IRS based on the federally mandated employer contributions under the Federal Unemployment Tax Act (FUTA).
- IRS 941 Taxes owed to the IRS based on employee withholdings relating to federal income, social security, and Medicare taxes.
- IRS 990 Taxes filed by nonprofit organizations and owed to the IRS based on failure to comply within a specified time frame.
- Occupational Tax The occupational tax is imposed on those who receive wagers that are subject to tax. The tax applies to
  persons receiving taxable wagers, whether they receive compensation or are volunteers.
- **IRS 11C** Occupational Tax and Registration Return for Wagering, to register and to pay the occupational tax **before** wagers are accepted and annually thereafter.
- Subordination of Federal Tax Lien An agreement between an entity and the IRS which allows other liens to take precedence over the debt owed to the IRS.

# **Court-Ordered Liens:**

- Default Judgment Judgment entered against a party who has failed to defend against a claim that has been brought by another
  party.
- **Final Judgment** Judgment which leaves nothing open to further dispute and sets at rest cause of action between parties. A judgment is considered "final" and thus appealable only if it determines the rights of the parties and disposes of all of the issues involved so that no further action will be necessary in order to determine the entire controversy.
- Hospital's, Physician's, and Nurse's Lien An operator of a hospital in the state, a licensed special nurse in a hospital, or a physician who furnishes service to a person who has a traumatic injury has a lien upon any sum awarded to the injured person by judgment, settlement, or compromise.
- Judgment on Confession Judgment entered where the defendant confessed action. The act of a debtor in permitting judgment to be entered against him by his creditor for a stipulated sum. In Alaska, a confession judgment can be entered before or after the commencement of action in Superior Court.

Previous editions of *Lien Watch* may be found on DCRA's website: http://www.commerce.state.ak.us/dca/StaffDir/GetPubl.cfm

Department of Commerce, Community, and Economic Development

Susan Bell, Commissioner



Division of Community and Regional Affairs

Scott Ruby, Director

Sean Parnell, Governor

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