

COMPREHENSIVE LIST OF SMALL COMMUNITY LIEN ITEMS

March-April 2018

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Akiachak	Akiachak Native Community	IRS 730	\$1,125.47	7/31/2011	6/1/2015
Akiachak	Akiachak Native Community	IRS 730	\$880.09	8/31/2011	6/1/2015
Akiachak	Akiachak Native Community	IRS 730	\$599.23	9/30/2011	6/1/2015
Akiachak	Akiachak Native Community	IRS 730	\$1,045.79	10/31/2011	6/1/2015
Akiachak	Akiachak Native Community	IRS 730	\$756.98	11/30/2011	6/1/2015
Akiachak	Akiachak Native Community	IRS 730	\$797.89	12/31/2011	6/1/2015
Akiachak	Akiachak Native Community	IRS 730	\$1,409.52	12/31/2011	6/1/2015
Akiachak	Akiachak Native Community	IRS 941	\$4,767.33	3/31/2013	11/19/2012
Akiachak	Akiachak Native Community	IRS 941	\$24,917.30	12/31/2013	8/25/2014
Akiachak	Akiachak Native Community	IRS 941	\$2,765.30	12/31/2014	3/23/2015
Akiachak	Akiachak Native Community	IRS 941	\$3,040.00	3/31/2015	6/22/2015
Akiachak	Akiachak Native Community	IRS 941	\$7,061.90	6/30/2015	10/5/2015
Akiachak	Akiachak Native Community	IRS 941	\$40,456.42	9/30/2015	1/11/2016
Akiachak	Akiachak Native Community	IRS 941	\$88,519.42	12/31/2015	4/4/2016
Akiachak	Akiachak Native Community	IRS 730	\$1,823.87	10/31/2015	9/15/2017
Akiachak	Akiachak Native Community	IRS 730	\$1,429.58	11/30/2015	9/15/2017
Akiachak	Akiachak Native Community	IRS 730	\$978.48	3/31/2016	9/15/2017
Akiachak	Akiachak Native Community	IRS 941	\$88,143.46	3/31/2016	9/15/2017
Akiachak	Akiachak Native Community	IRS 941	\$54,922.87	6/30/2016	9/15/2017
Akiachak	Akiachak Native Community	Total	\$325,440.90		19
Akiak	City of Akiak	IRS 11C	\$359.42	7/1/2012	9/26/2016
Akiak	City of Akiak	IRS 11C	\$319.41	7/1/2013	9/26/2016
Akiak	City of Akiak	IRS 11C	\$318.56	7/1/2014	9/26/2016
Akiak	City of Akiak	IRS 941	\$1,708.35	6/30/2016	3/20/2017
Akiak	City of Akiak	Total	\$2,705.74		4
Alakanuk	City of Alakanuk	CIVP	\$34,158.16	12/31/2009	5/9/2013
Alakanuk	City of Alakanuk	IRS 6721	\$43,322.12	12/31/2011	10/31/2016
Alakanuk	City of Alakanuk	IRS 941	\$1,436.67	3/31/2012	5/9/2013
Alakanuk	City of Alakanuk	IRS 941	\$24,274.54	9/30/2012	5/9/2013
Alakanuk	City of Alakanuk	IRS 941	\$18,058.84	12/31/2012	5/9/2013
Alakanuk	City of Alakanuk	IRS 941	\$54,453.17	3/31/2013	6/23/2014
Alakanuk	City of Alakanuk	IRS 941	\$35,428.07	6/30/2013	5/12/2014
Alakanuk	City of Alakanuk	IRS 6721	\$13,037.09	12/31/2013	12/30/2016
Alakanuk	City of Alakanuk	Total	\$224,168.66		8
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$1,995.49	6/30/2005	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$2,157.81	9/30/2005	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$206.84	12/31/2005	10/17/2006

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Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$411.54	3/31/2006	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$291.72	6/30/2006	10/17/2006
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Alaska Employment Security Tax	\$39.89	3/30/2013	12/6/2013
Allakaket	Allakaket Village (filed as: Allakaket Village Council)	Total	\$5,103.29		6
Atmautluak	Village of Atmautluak	IRS 6721	\$1,784.98	12/31/2010	9/26/2016
Atmautluak	Village of Atmautluak	IRS 941	\$6,260.04	6/30/2012	9/26/2016
Atmautluak	Village of Atmautluak	IRS 941	\$12,883.16	9/30/2012	9/26/2016
Atmautluak	Village of Atmautluak	IRS 941	\$8,400.87	12/31/2012	9/26/2016
Atmautluak	Village of Atmautluak	IRS 941	\$44,537.90	3/31/2013	9/26/2016
Atmautluak	Village of Atmautluak	IRS 941	\$3,701.35	9/30/2013	9/26/2016
Atmautluak	Village of Atmautluak	IRS 941	\$42,382.58	12/31/2013	9/26/2016
Atmautluak	Village of Atmautluak	IRS 941	\$7,098.89	9/30/2014	9/26/2016
Atmautluak	Village of Atmautluak	IRS 941	\$9,907.32	12/31/2014	9/26/2016
Atmautluak	Village of Atmautluak	IRS 941	\$58,837.49	3/31/2015	9/26/2016
Atmautluak	Village of Atmautluak	IRS 941	\$29,319.54	6/30/2015	9/26/2016
Atmautluak	Village of Atmautluak	IRS 941	\$21,949.75	12/31/2015	9/26/2016
Atmautluak	Village of Atmautluak	IRS 941	\$18,827.76	3/31/2016	9/26/2016
Atmautluak	Village of Atmautluak	IRS 941	\$27,762.59	6/30/2016	12/1/2016
Atmautluak	Village of Atmautluak (filed as: Atmautluak Traditional Council)	IRS 941	\$3,734.30	9/30/2016	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmautluak Traditional Council)	IRS 730	\$479.40	10/31/2013	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmautluak Traditional Council)	IRS 730	\$83.18	3/31/2014	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmautluak Traditional Council)	IRS 730	\$95.55	4/30/2014	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmautluak Traditional Council)	IRS 730	\$85.01	11/30/2015	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmautluak Traditional Council)	IRS 730	\$74.61	12/31/2015	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmautluak Traditional Council)	IRS 730	\$53.71	2/29/2016	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmautluak Traditional Council)	IRS 730	\$82.65	3/31/2016	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmautluak Traditional Council)	IRS 730	\$50.58	4/30/2016	3/1/2017
Atmautluak	Village of Atmautluak	Total	\$298,393.21		23
Brevig Mission	City of Brevig Mission	Alaska Employment Security Tax	\$2,717.57	2/27/2013	3/1/2013

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Brevig Mission	City of Brevig Mission	Total	\$2,717.57		1
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	Alaska Employment Security Tax	\$1,046.64	6/30/2001	11/23/2001
Chefornak	Village of Chefornak (filed as: Chefornak Traditional Council)	Alaska Employment Security Tax	\$4,786.15	9/30/2002	2/15/2003
Chefornak	Village of Chefornak	Total	\$5,832.79		2
Dillingham	City of Dillingham	Final Judgment	\$70,000.00	10/27/2009	11/3/2009
Dillingham	City of Dillingham	Total	\$70,000.00		1
Elim	City of Elim	IRS 941	\$2,834.64	3/31/2014	2/1/2017
Elim	City of Elim	IRS 941	\$1,358.41	12/31/2014	2/1/2017
Elim	City of Elim	IRS 941	\$1,404.96	3/31/2015	2/1/2017
Elim	City of Elim	IRS 941	\$1,230.43	6/30/2015	2/1/2017
Elim	City of Elim	IRS 941	\$7,775.82	9/30/2015	2/1/2017
Elim	City of Elim	IRS 941	\$22,483.41	12/31/2015	2/1/2017
Elim	City of Elim	IRS 941	\$1,167.98	3/31/2016	2/1/2017
Elim	City of Elim	IRS 941	\$23,405.80	6/30/2016	2/1/2017
Elim	City of Elim	IRS 941	\$18,333.39	9/30/2016	3/31/2017
Elim	City of Elim	Total	\$79,994.84		9
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$352.86	12/31/2004	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$884.74	3/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$948.87	6/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,016.98	9/30/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Alaska Employment Security Tax	\$1,172.46	12/31/2005	2/28/2006
Emmonak	Emmonak Expense Committee	Total	\$4,375.91		5
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$487.99	9/30/2007	3/18/2008
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$1,287.63	12/31/2007	7/1/2008
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$4,858.46	6/30/2011	10/7/2013
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$13,716.56	12/31/2011	7/29/2013

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Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$6,440.49	3/31/2012	8/12/2013
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$17,548.52	6/30/2012	9/1/2014
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$29,303.67	9/30/2012	9/1/2014
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$14,085.85	12/31/2012	9/1/2014
Hooper Bay	Native Village of Hooper Bay	Total	\$87,729.17		8
Nunapitchuk	Native Village of Nunapitchuk (filed as: Nunapitchuk IRA Council)	Alaska Employment Security Tax	\$3,640.11	12/31/1999	4/28/2000
Nunapitchuk	Native Village of Nunapitchuk	Total	\$3,640.11		1
Saint Paul	Saint Paul Island (filed as: Tribal Government of Saint Paul Island)	Alaska Employment Security Tax	\$8,195.89	9/30/2000	2/21/2001
Saint Paul	Saint Paul Island	Total	\$8,195.89		1
Savoonga	Native Village of Savoonga	IRS 6721	\$12,251.53	3/31/2012	9/3/2012
Savoonga	Native Village of Savoonga	IRS 941	\$732.52	12/31/2009	9/17/2012
Savoonga	Native Village of Savoonga	IRS 941	\$3,154.31	9/30/2010	7/29/2013
Savoonga	Native Village of Savoonga	IRS 941	\$48.88	9/30/2010	12/20/2010
Savoonga	Native Village of Savoonga	IRS 941	\$20,083.28	12/31/2010	8/20/2012
Savoonga	Native Village of Savoonga	IRS 941	\$67,467.72	3/31/2011	8/20/2012
Savoonga	Native Village of Savoonga	IRS 941	\$67,835.31	6/30/2011	8/20/2012
Savoonga	Native Village of Savoonga	IRS 941	\$164,050.25	9/30/2011	8/27/2013
Savoonga	Native Village of Savoonga	IRS 941	\$68,238.02	9/30/2011	8/20/2012
Savoonga	Native Village of Savoonga	IRS 941	\$68,726.51	12/31/2011	8/20/2012
Savoonga	Native Village of Savoonga	IRS 941	\$10,462.16	6/30/2012	8/27/2013
Savoonga	Native Village of Savoonga	IRS 941	\$49,239.91	9/30/2012	8/27/2013
Savoonga	Native Village of Savoonga	Total	\$532,290.40		12
Selawik	Native Village of Selawik	Judgment on Confession	\$39,279.51	7/5/2011	7/11/2011
Selawik	Native Village of Selawik	Total	\$39,279.51		1
Shungnak	City of Shungnak	Alaska Employment Security Tax	\$3,287.27	12/31/2013	5/1/2014
Shungnak	City of Shungnak	Alaska Employment Security Tax	\$4,317.27	9/30/2017	3/5/2018
Shungnak	City of Shungnak	Total	\$7,604.54		2
Saint Michael	City of Saint Michael	Alaska Employment Security Tax	\$1,707.54	9/30/2017	3/19/2018

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Saint Michael	City of Saint Michael	Total	\$1,707.54		1
Whale Pass	Whale Pass Community Association	Final Judgment	\$3,073.12	1/22/2010	2/12/2010
Whale Pass	Whale Pass Community Association	Final Judgment	\$3,160.87	1/22/2010	2/12/2010
Whale Pass	Whale Pass Community Association	Final Judgment	\$14,376.92	1/22/2010	2/12/2010
Whale Pass	Whale Pass Community Association	Total	\$20,610.91		3

Source: Alaska Department of Natural Resources, Recorder's Office. Table displays community entities with one or more unreleased lien items between 9/20/2000 and 4/30/2018.

APPENDIX 2: 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.
- **CIVP (Civil Penalties)** - Fines or penalties the IRS assesses when a taxpayer fails to abide by IRS regulations.

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.