

## COMPREHENSIVE LIST OF SMALL COMMUNITY LIEN ITEMS

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	<b>\$1,823.87</b>	<b>10/31/2015</b>	<b>9/15/2017</b>
Akiachak	Akiachak Native Community	IRS 730	<b>\$1,429.58</b>	<b>11/30/2015</b>	<b>9/15/2017</b>
Akiachak	Akiachak Native Community	IRS 730	<b>\$978.48</b>	<b>3/31/2016</b>	<b>9/15/2017</b>
Akiachak	Akiachak Native Community	IRS 941	<b>\$88,143.46</b>	<b>3/31/2016</b>	<b>9/15/2017</b>
Akiachak	Akiachak Native Community	IRS 941	<b>\$54,922.87</b>	<b>6/30/2016</b>	<b>9/15/2017</b>
<b>Akiachak</b>	<b>Akiachak Native Community</b>	<b>Total</b>	<b>\$325,440.90</b>		<b>19</b>
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	\$17,715.52	12/31/2011	9/14/2015
Akiak	City of Akiak	IRS 941	\$18,277.59	3/31/2012	9/14/2015
Akiak	City of Akiak	IRS 941	\$28,111.38	6/30/2012	9/14/2015
Akiak	City of Akiak	IRS 941	\$26,403.05	9/30/2012	9/14/2015
Akiak	City of Akiak	IRS 941	\$24,723.12	12/31/2012	9/14/2015
Akiak	City of Akiak	IRS 941	\$5,352.90	3/31/2013	6/29/2015
Akiak	City of Akiak	IRS 941	\$18,294.67	6/30/2013	5/18/2015
Akiak	City of Akiak	IRS 941	\$18,973.91	9/30/2013	5/18/2015
Akiak	City of Akiak	IRS 941	\$20,264.82	12/31/2013	6/8/2015
Akiak	City of Akiak	IRS 941	\$2,354.67	3/31/2014	4/6/2015
Akiak	City of Akiak	IRS 11C	\$5,803.27	6/30/2014	4/6/2015
Akiak	City of Akiak	IRS 941	\$4,391.40	9/30/2014	4/6/2015
Akiak	City of Akiak	IRS 941	\$1,708.35	6/30/2016	3/20/2017
Akiak	City of Akiak	IRS 11C	<b>\$615.72</b>	<b>7/1/2015</b>	<b>8/30/2017</b>
Akiak	City of Akiak	IRS 11C	<b>\$30,077.77</b>	<b>12/31/2015</b>	<b>8/30/2017</b>
<b>Akiak</b>	<b>City of Akiak</b>	<b>Total</b>	<b>\$224,065.53</b>		<b>18</b>
Alakanuk	City of Alakanuk	CIVP	\$34,158.16	12/31/2009	5/9/2013

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
<b>Alakanuk</b>	<b>City of Alakanuk</b>	<b>Total</b>	<b>\$224,168.66</b>		<b>8</b>
Alatna	Alatna Village (filed as: Alatna Tribal Council)	Alaska Employment Security Tax	\$466.00	12/31/2008	2/8/2010
<b>Alatna</b>	<b>Alatna Village (filed as: Alatna Tribal Council)</b>	<b>Total</b>	<b>\$466.00</b>		<b>1</b>
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
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
<b>Allakaket</b>	<b>Allakaket Village (filed as: Allakaket Village Council)</b>	<b>Total</b>	<b>\$5,103.29</b>		<b>6</b>
Anvik	City of Anvik (filed as: Anvik Tribal Council)	IRS 941	\$4,517.94	3/31/2016	2/10/2017
Anvik	City of Anvik (filed as: Anvik Tribal Council)	IRS 941	\$38,696.32	6/30/2016	2/10/2017
Anvik	City of Anvik (filed as: Anvik Tribal Council)	IRS 941	\$4,506.94	9/30/2016	2/10/2017
<b>Anvik</b>	<b>City of Anvik (filed as: Anvik Tribal Council)</b>	<b>Total</b>	<b>\$47,721.20</b>		<b>3</b>
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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: Atmauluak Traditional Council)	IRS 941	\$3,734.30	9/30/2016	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmauluak Traditional Council)	IRS 730	\$479.40	10/31/2013	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmauluak Traditional Council)	IRS 730	\$83.18	3/31/2014	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmauluak Traditional Council)	IRS 730	\$95.55	4/30/2014	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmauluak Traditional Council)	IRS 730	\$85.01	11/30/2015	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmauluak Traditional Council)	IRS 730	\$74.61	12/31/2015	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmauluak Traditional Council)	IRS 730	\$53.71	2/29/2016	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmauluak Traditional Council)	IRS 730	\$82.65	3/31/2016	3/1/2017
Atmautluak	Village of Atmautluak (filed as: Atmauluak Traditional Council)	IRS 730	\$50.58	4/30/2016	3/1/2017
<b>Atmautluak</b>	<b>Village of Atmautluak</b>	<b>Total</b>	<b>\$298,393.21</b>		<b>23</b>
Brevig Mission	City of Brevig Mission	Alaska Employment Security Tax	\$2,717.57	2/27/2013	3/1/2013
<b>Brevig Mission</b>	<b>City of Brevig Mission</b>	<b>Total</b>	<b>\$2,717.57</b>		<b>1</b>
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
<b>Chefornak</b>	<b>Village of Chefornak (filed as: Chefornak Traditional Council)</b>	<b>Total</b>	<b>\$5,832.79</b>		<b>2</b>
Dillingham	City of Dillingham	Final Judgment	\$70,000.00	10/27/2009	11/3/2009
<b>Dillingham</b>	<b>City of Dillingham</b>	<b>Total</b>	<b>\$70,000.00</b>		<b>1</b>
Dot Lake Village	Village of Dot Lake	Alaska Employment Security Tax	\$14,045.33	9/30/2016	1/12/2017
Dot Lake Village	Village of Dot Lake	Alaska Employment Security Tax	\$1,753.17	12/31/2016	5/25/2017
<b>Dot Lake Village</b>	<b>Village of Dot Lake</b>	<b>Total</b>	<b>\$15,798.50</b>		<b>2</b>
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
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
<b>Elim</b>	<b>City of Elim</b>	<b>Total</b>	<b>\$79,994.84</b>		<b>9</b>
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
<b>Emmonak</b>	<b>Emmonak Expense Committee</b>	<b>Total</b>	<b>\$4,375.91</b>		<b>5</b>
Goodnews Bay	City of Goodnews Bay	Alaska Employment Security Tax	\$4,601.70	6/30/2016	3/9/2017
Goodnews Bay	City of Goodnews Bay	Alaska Employment Security Tax	\$5,150.55	9/30/2016	3/9/2017
<b>Goodnews Bay</b>	<b>City of Goodnews Bay</b>	<b>Total</b>	<b>\$9,752.25</b>		<b>2</b>
Hoonah	Hoonah Indian Association	IRS 941	\$4,454.00	3/31/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$29,468.97	6/30/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$104,061.95	9/30/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$91,632.08	12/31/2006	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$106,536.22	3/31/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$103,842.12	6/30/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$101,183.11	9/30/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$98,630.38	12/31/2007	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$81,410.77	3/31/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$81,926.21	6/30/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$75,079.36	9/30/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$84,642.51	12/31/2008	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$71,216.54	3/31/2009	4/5/2010
Hoonah	Hoonah Indian Association	IRS 941	\$57,042.29	6/30/2009	4/5/2010
<b>Hoonah</b>	<b>Hoonah Indian Association</b>	<b>Total</b>	<b>\$1,091,126.51</b>		<b>14</b>
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

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Hooper Bay	Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)	IRS 941	\$13,716.56	12/31/2011	7/29/2013
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
<b>Hooper Bay</b>	<b>Native Village of Hooper Bay (filed as: Hooper Bay Traditional Council)</b>	<b>Total</b>	<b>\$87,729.17</b>		<b>8</b>
Nunapitchuk	Native Village of Nunapitchuk (filed as: Nunapitchuk IRA Council)	Alaska Employment Security Tax	\$3,640.11	12/31/1999	4/28/2000
<b>Nunapitchuk</b>	<b>Native Village of Nunapitchuk (filed as: Nunapitchuk IRA Council)</b>	<b>Total</b>	<b>\$3,640.11</b>		<b>1</b>
Point Hope	City of Point Hope	IRS 941	\$11,179.23	3/31/2013	4/19/2016
Point Hope	City of Point Hope	IRS 941	\$4,173.92	12/31/2013	4/19/2016
Point Hope	City of Point Hope	IRS 941	\$4,804.71	9/31/2014	4/19/2016
Point Hope	City of Point Hope	IRS 941	\$3,597.06	12/31/2014	4/19/2016
Point Hope	City of Point Hope	IRS 6721	\$14,169.57	12/31/2013	11/29/2016
Point Hope	City of Point Hope	IRS 941	\$124.79	3/31/2014	11/29/2016
<b>Point Hope</b>	<b>City of Point Hope</b>	<b>Total</b>	<b>\$38,049.28</b>		<b>6</b>
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
<b>Saint Paul</b>	<b>Saint Paul Island (filed as: Tribal Government of Saint Paul Island)</b>	<b>Total</b>	<b>\$8,195.89</b>		<b>1</b>
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
<b>Savoonga</b>	<b>Native Village of Savoonga</b>	<b>Total</b>	<b>\$532,290.40</b>		<b>12</b>

Community	Community Entity	Type of Lien	Amount	Period	Date Filed
Selawik	Native Village of Selawik	Judgment on Confession	\$39,279.51	7/5/2011	7/11/2011
<b>Selawik</b>	<b>Native Village of Selawik</b>	<b>Total</b>	<b>\$39,279.51</b>		<b>1</b>
Selawik	City of Selawik (filed as: Selawik City Council)	Alaska Employment Security Tax	\$3,628.17	3/31/2017	8/10/2017
<b>Selawik</b>	<b>City of Selawik (filed as: Selawik City Council)</b>	<b>Total</b>	<b>\$3,628.17</b>		<b>1</b>
Shageluk	Native Village of Shageluk	Alaska Employment Security Tax	\$7,329.36	1/31/2015	5/4/2017
Shageluk	Native Village of Shageluk	Alaska Employment Security Tax	\$7,899.86	6/30/2015	5/4/2017
Shageluk	Native Village of Shageluk	Alaska Employment Security Tax	\$8,511.15	9/30/2015	5/4/2017
Shageluk	Native Village of Shageluk	Alaska Employment Security Tax	\$9,165.72	12/31/2015	5/4/2017
Shageluk	Native Village of Shageluk	Alaska Employment Security Tax	\$8,449.98	1/31/2016	5/4/2017
Shageluk	Native Village of Shageluk	Alaska Employment Security Tax	\$9,091.38	6/30/2016	5/4/2017
Shageluk	Native Village of Shageluk	Alaska Employment Security Tax	\$9,036.10	9/30/2016	5/4/2017
<b>Shageluk</b>	<b>Native Village of Shageluk</b>	<b>Alaska Employment Security Tax</b>	<b>\$9,474.34</b>	<b>3/31/2017</b>	<b>7/10/2017</b>
Shageluk	Native Village of Shageluk	Alaska Employment Security Tax	\$9,286.11	12/31/2016	5/4/2017
<b>Shageluk</b>	<b>Native Village of Shageluk</b>	<b>Total</b>	<b>\$78,244.00</b>		<b>9</b>
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	\$1,533.24	12/31/2016	4/24/2017
<b>Shungnak</b>	<b>City of Shungnak</b>	<b>Total</b>	<b>\$4,820.51</b>		<b>2</b>
Tanacross	Native Village of Tanacross	IRS 941	\$6,353.75	3/31/2007	8/11/2010
<b>Tanacross</b>	<b>Native Village of Tanacross</b>	<b>Total</b>	<b>\$6,353.75</b>		<b>1</b>
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
<b>Whale Pass</b>	<b>Whale Pass Community Association</b>	<b>Total</b>	<b>\$20,610.91</b>		<b>3</b>

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 10/31/2017.

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## APPENDIX 2: LIEN DESCRIPTIONS

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### 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.