

## 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                        | \$1,154.19          | 4/30/2016  | 11/22/2017 |
| 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  |
| <b>Akiachak</b> | <b>Akiachak Native Community</b>                        | <b>Total</b>                   | <b>\$326,595.09</b> |            | <b>20</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                        | \$1,708.35          | 6/30/2016  | 3/20/2017  |
| <b>Akiak</b>    | <b>City of Akiak</b>                                    | <b>Total</b>                   | <b>\$2,705.74</b>   |            | <b>4</b>   |
| 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 |
| <b>Alakanuk</b> | <b>City of Alakanuk</b>                                 | <b>Total</b>                   | <b>\$224,168.66</b> |            | <b>8</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 |

| Community             | Community Entity  | Type of Lien                   | Amount              | Period     | Date Filed |
|-----------------------|---|--------------------------------|---------------------|------------|------------|
| 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>   |
| 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: 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>   |

| Community          | Community Entity   | Type of Lien                   | Amount             | Period     | Date Filed |
|--------------------|--|--------------------------------|--------------------|------------|------------|
| 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>   |
| 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  |
| <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>   |
| 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  |
| 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>   |
| 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  |

| Community         | Community Entity                        | Type of Lien                   | Amount              | Period     | Date Filed |
|-------------------|---|--------------------------------|---------------------|------------|------------|
| 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>  |
| 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>   |
| 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   |
| Shageluk          | Native Village of Shageluk              | Alaska Employment Security Tax | \$9,474.34          | 3/31/2017  | 7/10/2017  |
| Shageluk          | Native Village of Shageluk              | Alaska Employment Security Tax | \$1,870.10          | 6/30/2017  | 12/11/2017 |
| 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>\$80,114.10</b>  |            | <b>9</b>   |
| Shungnak          | City of Shungnak                        | Alaska Employment Security Tax | \$3,287.27          | 12/31/2013 | 5/1/2014   |
| <b>Shungnak</b>   | <b>City of Shungnak</b>                 | <b>Total</b>                   | <b>\$3,287.27</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 12/31/2017.

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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.