No. 101

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 25th day of Nov., 1959, at 1:30 P.m.

T. Sorden Pippin
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of la time.

### SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT NOT Except as otherwise provided in subsection ( lien imposed by section 6321 shall not be v against any mortgagee, pledgee, purchaser, o ment creditor until notice thereof has been f the Secretary or his delegate—

(1) Under State or Territorial Laws. office designated by the law of the State or Te in which the property subject to the lien is si whenever the State or Territory has by law desi an office within the State or Territory for the of such notice; or

(2) With Clerk of District Court.—In the of the clerk of the United States district court judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, f stock, voting trust certificate, or any certifi- interest or participation in, certificate of or receipt for, temporary or interim certifi- r, or warrant or right to subscribe to or pur- any of the foregoing; negotiable instrument; y.

DISCLOSURE OF AMOUNT OF OUTSTAND- EN.—If a notice of lien has been filed under tion (a), the Secretary or his delegate is au- d to provide by rules or regulations the ex- which, and the conditions under which, infor- as to the amount of the outstanding obliga- cured by the lien may be disclosed.

### 6325. RELEASE OF LIEN OR PARTIAL CHARGE OF PROPERTY.

) RELEASE OF LIEN.—Subject to such rules ulations as the Secretary or his delegate may be, the Secretary or his delegate may issue a cate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 101

GPO : 1958 O - 108053

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Maryland

NO.: S-450

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Oscar Dunn T/A Sea Food House, Chester, Md.

RESIDENCE OR PLACE OF BUSINESS

Chester, Md.

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| WT FICA | 12 9100(58)Jan 59L | 3/Q/58 Del. | 1/9/59 | $ 310.81 |
| WT FICA | 6 147514(59) | 1/q/59 Del. | 6/26/59 | 152.79 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL. | $ 463.60 |

Clerk of Circuit Court, Queen Anne County
Centreville, Md.

WITNESS my hand at Baltimore, Md., on this,

the 19 day of November, 19 59

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh<br>John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

No. 102

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 9th day of Dec, 1959, at 1:45 P.m.

T. Gordon Pippin
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AGAINST MORT PLEDGEES, PURCHASERS, AND JU CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT Except as otherwise provided in subsecti lien imposed by section 6321 shall not b against any mortgagee, pledgee, purchase ment creditor until notice thereof has bee the Secretary or his delegate—

(1) Under State or Territorial Lo office designated by the law of the State o in which the property subject to the lien i whenever the State or Territory has by law an office within the State or Territory for of such notice; or

(2) With Clerk of District Court.—In of the clerk of the United States district c judicial district in which the property sub lien is situated, whensver the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thersof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certifi- e of interest or participation in, certificate of osit or receipt for, temporary or interim certifi- e for, or warrant or right to subscribe to or pur- se, any of the foregoing; negotiable instrument; noney.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND- G LIEN.—If a notice of lien has been filed under section (a), the Secretary or his delegate is au- rized to provide by rules or regulations the ex- t to which, and the conditions under which, infor- tion as to the amount of the outstanding obliga- n secured by the lien may be disclosed.

### C. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rules regulations as the Secretary or his delegate may scribe, the Secretary or his delegate may issue a tificate of release of any lien imposed with respect any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of ths amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 102

GPO : 1958 O - 108053

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: S-467

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: G. Loutrell & Helen Timanus

RESIDENCE OR PLACE OF BUSINESS: Queenstown, Maryland

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| Income | D 115410(59) | Addl 1951 | 10/15/59 | $ 92,783.17 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 92,783.17 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 4th day of December, 19 59

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jackson R. Lynn | Senior Revenue Officer |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

jrl

Form 669-B
REV. JAN. 1955

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

*(Sec.6325(b)(2)(A),Internal Revenue Code of 1954)*

WHEREAS G. Loutrell & Helen Timanus of Queenstown,

County of Queen Anne, State of Maryland,

is indebted to the United States for unpaid internal revenue tax in the sum of Ninety-Two Thousand Seven Hundred Eighty-Three . . . . . and 17/100 Dollars ($ 92,783.17)

lawfully assessed, to wit:

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| | The account is listed on Notice of Federal Tax Lien filed in the court as shown on the reverse of this form | | | $ |
| | | | TOTAL | $ 92,783.17 |

WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the

Clerk of the Circuit Court for ~~the~~

Queen Anne's County, Centreville, Md., and also with the _____

_____, in accordance with the provisions of law applicable thereto.

WHEREAS, the lien of the United States for said tax has attached to certain property described as:

ALL that tract or parcel of land, known as "Wye Clift", situate, lying and being on Wye River in Piney Neck, in the Fifth Election District of Queen Anne's County, State of Maryland, adjoining the lands of (or formerly of) May Z. Timanus, George L. Bryan and Charles W. Butler, and contained within the following metes and bounds, courses and distances, to wit:

BEGINNING at a point on the river shore at the end of the boundary line between this property and the land of the said May A. Timanus and running thence with said line North 55 degrees West 12 perches; thence North 50 degrees West 23 perches; thence North 46 degrees East 19 perches to the river shore; thence with the river shore South 34.30 degrees East 25 perches to the said place of Beginning, containing two (2) acres of land, more or less.

*(Use this space for continued description of property)*

## Record of Federal Tax Lien Filed

| Date | Notice of Lien No. | Amount | Place |
|---|---|---|---|
| 12-9-59 | S-467 | $92,783.17 | Circuit Court, Queen Anne Co., Centreville, Md |

WHEREAS, the District Director of Internal Revenue has determined that the value of the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, amounts to the sum of **Thirteen Hundred . . . . . .and 00/100** dollars ($ **1,300.00-** ) and has authorized the issuance, under the provisions of section 6325(b)(2)(A), Internal Revenue Code of 1954, of a certificate discharging the above-described property from the tax lien of the United States upon the payment of the sum of **Thirteen Hundred . . . . . and 00/100** dollars ($ **1,300.00-** ) to be applied in part satisfaction of the liability in respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which sum by me is hereby acknowledged;

NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, That I, **Irving Machiz** District Director of Internal Revenue at **Baltimore, Maryland**, charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due to the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(A), Internal Revenue Code of 1954, discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however, the force and effect of said tax lien against and upon all other property and/or rights to property to which said lien is attached, wheresoever situated.

WITNESS my hand at **Baltimore, Maryland**, on this, the **27th** day of **May**, 19**63**.

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY *(Signature)* | TITLE |
|---|---|---|
| **Irving Machiz** | | **Chief, Special Procedures Section** |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Discharge of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

ces

FORM 669-B (REV. 1-58)

U. S. GOVERNMENT PRINTING OFFICE : 1954 O - 325317

Form 669-B
REV. JAN. 1955

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

*(Sec.6325(b)(2)(A), Internal Revenue Code of 1954)*

WHEREAS G. Loutrell & Helen Timanus of Queenstown,

County of Queen Anne, State of Maryland,

is indebted to the United States for unpaid internal revenue tax in the sum of Ninety-Two Thousand Seven Hundred Eighty-Three . . . . . and 17/100 Dollars ($ 92,783.17)

lawfully assessed, to wit:

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| | The account is listed on Notice of Federal Tax Lien filed in the Court as shown on the reverse of this form | | | $ |
| | | | TOTAL | $ 92,783.17 |

WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Clerk of the Circuit Court for the Queen Anne County, Centreville, Maryland, and also with the _____, in accordance with the provisions of law applicable thereto.

WHEREAS, the lien of the United States for said tax has attached to certain property described as:

ALL that lot or parcel land situate, lying and being on Greenwood Creek in the Fifth Election District, of Queen Anne's County, State of Maryland, in the sub-division known as Queen-Anne's-on-Wye, designated as Lot No. 25 as shown on a Map dated February 8, 1955, by Shew and Bartlett, Engineers, and recorded among the Land Records in Liber T.S.P. No. 21, Folio 95, a Land Record Book for Queen Anne's County, Maryland.

BEING a part of Tract No. 2 granted and conveyed to G. Loutrell Timanus, by Monumental Corporation, by deed dated September 1st, 1955, recorded September 14, 1955 in Liber T.S.P. No. 24 Folio 44, a Land Record Book for Queen Anne's County, Maryland.

Please filed Sept 23, 1960, and entered in Federal Tax Lien Book B.H.T. No. 1, folio 40

*(Use this space for continued description of property)*

**Record of Federal Tax Lien Filed**

| Date Filed | Notice of Lien No. | Amount | Place |
|---|---|---|---|
| 12-9-59 | S-467 | $92,783.17 | Circuit Ct., Queen Anne Co., Md. |

WHEREAS, the District Director of Internal Revenue has determined that the value of the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, amounts to the sum of **Three Thousand Two Hundred Fifteen...and 00/100** dollars ($ **3,215.00 -** ) and has authorized the issuance, under the provisions of section 6325(b)(2)(A), Internal Revenue Code of 1954, of a certificate discharging the above-described property from the tax lien of the United States upon the payment of the sum of **Three Thousand Two Hundred Fifteen ..and 00/100** dollars ($ **3,215.00 -** ) to be applied in part satisfaction of the liability in respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which sum by me is hereby acknowledged;

NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, That I, **Irving Machiz**, District Director of Internal Revenue at **Baltimore, Maryland**, charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due to the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(A), Internal Revenue Code of 1954, discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however, the force and effect of said tax lien against and upon all other property and/or rights to property to which said lien is attached, wheresoever situated.

WITNESS my hand at **Baltimore, Maryland**, on this, the **31st**, day of **August**, 19**60**.

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY *(Signature)* | TITLE |
|---|---|---|
| Irving Machiz | [signature] | Chief, Special Procedures Section |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Discharge of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

ces

U. S. GOVERNMENT PRINTING OFFICE : 1954 O - 325317

FORM 669-B (REV. 1-55)

TIP COPY

Form 669-B
REV. JAN. 1955

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

*(Sec.6325(b)(2)(A),Internal Revenue Code of 1954)*

WHEREAS G. Loutrell & Helen Timanus of Queenstown,

County of Queen Anne, State of Maryland,

is indebted to the United States for unpaid internal revenue tax in the sum of Ninety-Two Thousand Seven Hundred Eighty-Three . . . . . and 17/100 Dollars ($ 92,783.17)

lawfully assessed, to wit:

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| | The account is listed on Notice of Federal Tax Lien filed in the court as shown on the reverse of this form | | | $ |
| | | | TOTAL | $ 92,783.17 |

WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Clerk of the Circuit Court for the Queen Anne County, Centreville, Md., and also with the _____, in accordance with the provisions of law applicable thereto.

WHEREAS, the lien of the United States for said tax has attached to certain property described as:

Lot No. 24, known as "Queen Anne's-On-The-Wye, Greenwood Creek", located in the Fifth Election District of Queen Anne's County, Maryland.

*(Use this space for continued description of property)*

## Record of Federal Tax Lien Filed

| Date | Notice of Lien No. | Amount | Place |
|---|---|---|---|
| 12/9/59 | S-467 | $92,783.17 | Circuit Ct. Queen Anne Co., Md. |

WHEREAS, the District Director of Internal Revenue has determined that the value of the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, amounts to the sum of **Twenty-Four Hundred . . . . . and 00/100** dollars ($ **2,400.00** ) and has authorized the issuance, under the provisions of section 6325(b)(2)(A), Internal Revenue Code of 1954, of a certificate discharging the above-described property from the tax lien of the United States upon the payment of the sum of **Twenty-Four Hundred . . . . . and 00/100** dollars ($ **2,400.00** ) to be applied in part satisfaction of the liability in respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which sum by me is hereby acknowledged;

NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, That I, **Irving Machiz**, District Director of Internal Revenue at **Baltimore, Maryland**, charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due to the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(A), Internal Revenue Code of 1954, discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however, the force and effect of said tax lien against and upon all other property and/or rights to property to which said lien is attached, wheresoever situated.

WITNESS my hand at **Baltimore, Maryland**, on this, the **17th** day of **October**, 19**63**.

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY *(Signature)* | TITLE |
|---|---|---|
| **Irving Machiz** | *[signature]* | **Chief, Special Procedures Section** |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Discharge of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

ces

Certificate of Discharge was received for record Oct. 22, 1963 Re: 63 and entered in Liber B.H.T. No. 1, folio 40, Fed. Tax Lien Record Book for Q.A.'s. Co.

FORM 669-B (REV. 1-56)

Charles W Cecil Clerk

Form 669-B
REV. JAN. 1955

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

*(Sec.6325(b)(2)(A), Internal Revenue Code of 1954)*

WHEREAS G. Loutrell & Helen M. Timanus of Mt. Pleasant,

County of Talbot, State of Maryland,

is indebted to the United States for unpaid internal revenue tax in the sum of

Ten Thousand Dollars ($ 10,000.00 )

lawfully assessed, to wit:

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| Income | D-115410(59) | Addl. 1951 | 10/15/59 | $ 92,783.17 |
| | | | TOTAL | $ 92,783.17 |

WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the

Clerk of the Circuit Court for Queen Anne County, Maryland for the

_____, and also with the _____

_____, in accordance with the provisions of law applicable thereto.

WHEREAS, the lien of the United States for said tax has attached to certain property described as:

3 lots or parcels of land being part of the farm now or formally known as the "Crowder Farm" in the 5th Election District of Queen Annes, Md. in the State of Maryland containing 15.706 acres of land, 0.842 acres of land & 0.349 acres of land, all more or less, more particularly described in a Deed dated January 11, 1964 from G. Loutrell & Helen M. Timanus to Bertram L. Parr & Anne S. Parr.

*(Use this space for continued description of property)*

**Lien #S-467 filed in Queen ~~Anne~~ Anne, County, Maryland on December 9, 1959**

STATE OF MARYLAND,
QUEEN ANNE'S COUNTY, SCT,
I HEREBY CERTIFY THAT
THIS Certificate of Discharge WAS
RECEIVED FOR RECORD THIS 19th
DAY OF Feb 1964 AT 5343
AND RECORDED IN LIBER BHJ No
1 FOL No 441 Valuation RECORD BOOK
FOR QUEEN ANNE'S COUNTY.
Charles W. Cail CLERK

WHEREAS, the District Director of Internal Revenue has determined that the value of the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, amounts to the sum of **Ten Thousand** dollars ($ **10,000.00** ) and has authorized the issuance, under the provisions of section 6325(b)(2)(A), Internal Revenue Code of 1954, of a certificate discharging the above-described property from the tax lien of the United States upon the payment of the sum of **Ten Thousand** dollars ($ **10,000.00** ) to be applied in part satisfaction of the liability in respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which sum by me is hereby acknowledged;

NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, That I, **Francis G. Duehay Acting**, District Director of Internal Revenue at **Baltimore**, charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due to the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(A), Internal Revenue Code of 1954, discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however, the force and effect of said tax lien against and upon all other property and/or rights to property to which said lien is attached, wheresoever situated.

WITNESS my hand at **Baltimore, Md.**, on this, the **7th** day of **February**, 19**64**.

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY *(Signature)* | TITLE |
|---|---|---|
| **Francis G. Duehay Acting** | | **Chief, Special Procedures Section** |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Discharge of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

U. S. GOVERNMENT PRINTING OFFICE : 1954 O - 325317

No. 103

UNITED STATES

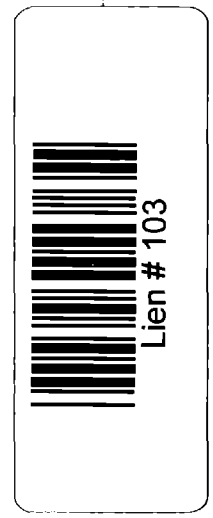
*vs.*

# RELEASE OF TAX LIEN

*Filed this* 24th *day of* September, 1960 *M.,*
*and proper entry made in* _____
_____ *Book No.* _____, *page* _____

T. Gordon Pippin
*Clerk (or Registrar).*

FORM 669 (REV. 1-56) IRS-4668



Form 669
REV. JAN 1955

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

UNDER INTERNAL REVENUE LAWS

*(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)*

DISTRICT: Baltimore

NO.: S-510

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on January 27, 1960 is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: Dr. G. Loutrell Timanus

RESIDENCE OR PLACE OF BUSINESS: Queenstown, Maryland

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| Income | D 117005 (59) | 1950 Addl | 11-27-59 | $ 1,913.08 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 1,913.08 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this,

the 24th day of August, 1960

DISTRICT DIRECTOR OF INTERNAL REVENUE: Irving Machiz

BY *(Signature)*: Jos. P. Zeiler

TITLE: Asst. Chief
Special Procedures Section

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

ces

☆U. S. GOVERNMENT PRINTING OFFICE: 1954 O - 324918

No. 103

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 27th day of Jan., 1960, at 10:15 Am.

T. Sorden Pippin
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT NOTICE.—Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the man prescribed in subsection (a) of this section, the l shall not be valid with respect to a security, as fined in paragraph (2) of this subsection, as agai any mortgagee, pledgee, or purchaser of such curity, for an adequate and full consideration money or money's worth, if at the time of such mo gage, pledge, or purchase such mortgagee, pledge or purchaser is without notice or knowledge of t existence of such lien.

(2) Definition of Security.—As used in th subsection, the term "security" means any bon debenture, note, or certificate or other evidence indebtedness, issued by any corporation (includir one issued by a government or political subdivisic thereof), with interest coupons or in registered forn share of stock, voting trust certificate, or any certif cate of interest or participation in, certificate c deposit or receipt for, temporary or interim certifi cate for, or warrant or right to subscribe to or pur chase, any of the foregoing; negotiable instrument or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed unde subsection (a), the Secretary or his delegate is au thorized to provide by rules or regulations the ex tent to which, and the conditions under which, infor mation as to the amount of the outstanding obliga tion secured by the lien may be disclosed.

### SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

GPO : 1958 O - 108286

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT · INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: S-510

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Dr. G. Loutrell Timanus

RESIDENCE OR PLACE OF BUSINESS: Queenstown, Maryland

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| Income | D 117005(59) | 1950 Addl | 11/27/59 | $ 1,913.08 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL. | $ 1,913.08 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 21st day of January, 1960

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jackson R. Lynn | Senior Revenue Officer |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

No. 104

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 16th day of Feb., 1960, at 1:10 P.m.

[signature]
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTG/ PLEDGEES, PURCHASERS, AND JUD( CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NC
Except as otherwise provided in subsection
lien imposed by section 6321 shall not be
against any mortgagee, pledgee, purchaser,
ment creditor until notice thereof has been
the Secretary or his delegate—

(1) Under State or Territorial Laws
office designated by the law of the State or T
in which the property subject to the lien is si
whenever the State or Territory has by law des
an office within the State or Territory for the
of such notice; or

(2) With Clerk of District Court.—In the
of the clerk of the United States district court
judicial district in which the property subject
lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certifi- of interest or participation in, certificate of t or receipt for, temporary or interim certifi- or, or warrant or right to subscribe to or pur- any of the foregoing; negotiable instrument; ey.

) DISCLOSURE OF AMOUNT OF OUTSTAND- IEN.—If a notice of lien has been filed under tion (a), the Secretary or his delegate is au- d to provide by rules or regulations the ex- which, and the conditions under which, infor- as to the amount of the outstanding obliga- cured by the lien may be disclosed.

**6325. RELEASE OF LIEN OR PARTIAL CHARGE OF PROPERTY.**

) RELEASE OF LIEN.—Subject to such rules ulations as the Secretary or his delegate may be, the Secretary or his delegate may issue a cate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

GPO : 1958 O - 108053

Lien #104

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Maryland

NO.: S- 525

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Irvin O Drummer T/A Oscar Drummer & Son , Queenstown, Md.

RESIDENCE OR PLACE OF BUSINESS

RFD Chester, Md.

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| WT FICA | 11 166133(59) | 2/Q/59 | 11/27/59 | $ 1831.45 |
| WT FICA | 11 165411(59) | 3/Q/59 | 11/20/59 | 659.92 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 2491.37 |

Clerk of Circuit Court, Queen Anne County
Centreville, Md.

WITNESS my hand at Baltimore, Md. , on this,

the 11 day of Feb. , 1960

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

No. 105

UNITED STATES

*vs.*

# NOTICE OF TAX LIEN

*Filed this* 23 *day of*

Feb., 1962, *at* 1:15 P.m.

*Clerk (or Registrar).*

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or asseesable penalty, together with any costs that may accrue in addition thereto) ehall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien impoeed by section 6321 ehall ariee at the time the assessment ie made and ehall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORT PLEDGEES, PURCHASERS, AND JU CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT Except as otherwise provided in subsecti lien imposed by section 6321 shall not b against any mortgagee, pledgee, purchase ment creditor until notice thereof has bee the Secretary or his delegate—

(1) Under State or Territorial La office designated by the law of the State o in which the property subject to the lien is whenever the State or Territory has by law a an office within the State or Territory for of such notice; or

(2) With Clerk of Dietrict Court.—In of the clerk of the United States district co judicial district in which the property subje lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of euch security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaeer is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certifi- of interest or participation in, certificate of osit or receipt for, temporary or interim certifi- for, or warrant or right to subscribe to or pur- se, any of the foregoing; negotiable instrument; money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND- LIEN.—If a notice of lien has been filed under section (a), the Secretary or his delegate is au- ized to provide by rules or regulations the ex- to which, and the conditions under which, infor- ion as to the amount of the outstanding obliga- secured by the lien may be disclosed.

**C. 6325. RELEASE OF LIEN OR PARTIAL ISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.—Subject to such rulee egulations as the Secretary or his delegate may scribe, the Secretary or his delegate may issue a ificate of release of any lien imposed with respect any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount aseessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satiefied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

GPO: 1958 O - 108053

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: 2 Maryland

NO. S - 527

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Auto Parts & Equipt Co.Inc.

RESIDENCE OR PLACE OF BUSINESS

Queenstown,Md.

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| WT Fica | 11 165482(59) | 2/q/59 | ~~11/27~~ 11/27/59 | $ 164.07 |
| WT FICA | 11 165363(59) | 3/q/59 | 11/20/59 | 134.99 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 299.06 |

Clerk of Circuit Court,Queen Anne County
Centreville, Md.

WITNESS my hand at Balto. Md., on this,

the 15 day of Feb., 1960

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 126.)

No. 106

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 23rd day of Mar., 1960, at ___ m.

L. Sorden Pippin
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MOR PLEDGEES, PURCHASERS, AND J CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT Except as otherwise provided in subsect lien imposed by section 6321 shall not against any mortgagee, pledgee, purchas ment creditor until notice thereof has be the Secretary or his delegate—

(1) Under State or Territorial L office designated by the law of the State in which the property subject to the lien whenever the State or Territory has by law an office within the State or Territory fo of such notice; or

(2) With Clerk of District Court.—I of the clerk of the United States district c judicial district in which the property sub lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certifi-te of interest or participation in, certificate of posit or receipt for, temporary or interim certifi-te for, or warrant or right to subscribe to or pur-ase, any of the foregoing; negotiable instrument; money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND-G LIEN.—If a notice of lien has been filed under bsection (a), the Secretary or his delegate is au-orized to provide by rules or regulations the ex-nt to which, and the conditions under which, infor-ation as to the amount of the outstanding obliga-on secured by the lien may be disclosed.

**EC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.—Subject to such rules regulations as the Secretary or his delegate may escribe, the Secretary or his delegate may issue a rtificate of release of any lien imposed with respect any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 106

GPO: 1958 O - 108286

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore

NO.
S - 544

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
Oscar Dunn T/A Sea Food House, Chester, Md.

RESIDENCE OR PLACE OF BUSINESS
Chester, Md.

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| WT Fica | 12 165062(59) | 2/Q/59 | 12/4/59 | $ 180.92 |
| WT FICA | 12 165459(59) | 3/Q/59 | 12/31/59 | 459.96 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 640.88 |

Clerk of Circuit Court, Queen Anne County
Centreville, Md.

WITNESS my hand at Salisbury, Md., on this,

the 18 day of March, 19 60

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jackson R. Lynn | Collection Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

No. . . . . .

**UNITED STATES**

**vs.**

Bernard L. Dodds

# RELEASE OF TAX LIEN

Re 27731

**Filed this** 23rd **day of**

December, **19** 68 **2** P. **M.,**

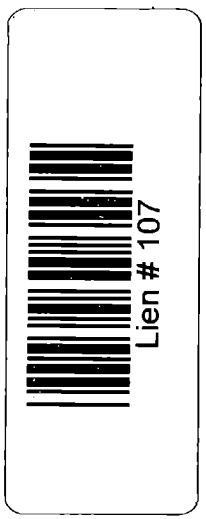
**and proper entry made in** . . . . . .

. . . . . **Book No.** . . . . . **, page** . . .

. . . . . .

**Clerk (or Registrar).**

FORM 668 (REV. 3-61)



Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

**(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)**

DISTRICT: Baltimore Md

NO.: S-552

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on April 1, 19 60, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Bernard F Dadds

RESIDENCE OR PLACE OF BUSINESS

Centreville, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| WT FICA | 11-148516 (59) | 2059 | 11/27/59 | $ 23.71 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 23.71 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore Md, on this,

the 14th day of December, 19 65

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz<br>rts | Jno. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 — To be used for recording purposes**

No. 107

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 1st day of April, 1960, at 11:05 AM.

T. Sonder Pippin
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT NOTICE.—Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

### SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

GPO : 1958 O - 108286

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: S-552

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Bernard F. Dadds

RESIDENCE OR PLACE OF BUSINESS: Centreville, Md.

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| WT-FICA | 11-148516(59) | 2/Q/59 | 11/27/59 | $ 23.71 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 23.71 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 29th day of March, 19 60

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jackson R. Lynn | Acting Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

No. 108

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 12th day of April, 1960, at 2:10 P.m.

T. Sorden Pippin
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AGAINST MORT PLEDGEES, PURCHASERS, AND JU CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT Except as otherwise provided in subsecti lien imposed by section 6321 shall not b against any mortgagee, pledgee, purchase ment creditor until notice thereof has be the Secretary or his delegate—

(1) Under State or Territorial L office designated by the law of the State in which the property subject to the lien i whenever the State or Territory has by law an office within the State or Territory fo of such notice; or

(2) With Clerk of District Court.—I of the clerk of the United States district c judicial district in which the property sub lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of posit or receipt for, temporary or interim certifi- e for, or warrant or right to subscribe to or pur- ase, any of the foregoing; negotiable instrument; money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND- G LIEN.—If a notice of lien has been filed under bsection (a), the Secretary or his delegate is au- rized to provide by rules or regulations the ex- t to which, and the conditions under which, infor- tion as to the amount of the outstanding obliga- n secured by the lien may be disclosed.

### C. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rules regulations as the Secretary or his delegate may escribe, the Secretary or his delegate may issue a rtificate of release of any lien imposed with respect any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 108

GPO : 1958 O - 108286

Form 668
(REV. MAY 1955)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore, Md

NO.: S 561

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Henry & Mary Rada

RESIDENCE OR PLACE OF BUSINESS

Grasonville, Md.

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| Income | OP 5 10111(57) | 1956 | 6/28/57 | $ 64.61 |
| Income | OP 700659(58) | 1957 | 5/29/58 | 257.53 |
| Income | OP 700295(59) | 1958 | 5/15/59 | 164.80 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 486.94 |

Clerk of Circuit Court, Queen Anne, County
Centreville, Md.

WITNESS my hand at Salisbury, Md. , on this,

the 4th day of April , 1960

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Deputy Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

No. 109

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 27th day of April, 1960, at 10:15 Am.

T. Sorden Pippin
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AGAINST MORTG PLEDGEES, PURCHASERS, AND JUI CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT N Except as otherwise provided in subsection lien imposed by section 6321 shall not be against any mortgagee, pledgee, purchaser, ment creditor until notice thereof has been the Secretary or his delegate—

(1) Under State or Territorial Law office designated by the law of the State or in which the property subject to the lien is whenever the State or Territory has by law de an office within the State or Territory for t of such notice; or

(2) With Clerk of District Court.—In t of the clerk of the United States district cou judicial district in which the property subje lien is situated, whenever the State or Terri not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of sit or receipt for, temporary or interim certifi- for, or warrant or right to subscribe to or pur- e, any of the foregoing; negotiable instrument; oney.

d) DISCLOSURE OF AMOUNT OF OUTSTAND- LIEN.—If a notice of lien has been filed under ection (a), the Secretary or his delegate is au- zed to provide by rules or regulations the ex- to which, and the conditions under which, infor- on as to the amount of the outstanding obliga- secured by the lien may be disclosed.

### . 6325. RELEASE OF LIEN OR PARTIAL SCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rules gulations as the Secretary or his delegate may ribe, the Secretary or his delegate may issue a icate of release of any lien imposed with respect y internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 109

GPO : 1958 O - 108286

Form 668
(REV. MAY 1966)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore, Maryland

NO.: S - 572

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Oscar Dunn, T/A Sea Food House, Chester, Md.

RESIDENCE OR PLACE OF BUSINESS

Chester, Md.

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| WT FICA | 3 165293(60) | 4/Q/59 | 3/11/60 | $ 985.67 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 985.67 |

Clerk of Circuit Court, Queen Anne County,
Centreville, Md.

WITNESS my hand at Salisbury, Md. , on this,

the 21 day of April , 19 60

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 122.)

No. 110

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 23rd day of May, 1960, at 10:30 a.m.

T. Sorden Pippin
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AGAINST MORTG PLEDGEES, PURCHASERS, AND JUI CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT N Except as otherwise provided in subsection lien imposed by section 6321 shall not be against any mortgagee, pledgee, purchaser, ment creditor until notice thereof has been the Secretary or his delegate—

(1) Under State or Territorial Law office designated by the law of the State or in which the property subject to the lien is whenever the State or Territory has by law de an office within the State or Territory for tl of such notice; or

(2) With Clerk of District Court.—In tl of the clerk of the United States district cour judicial district in which the property subjec lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certifi- of interest or participation in, certificate of sit or receipt for, temporary or interim certifi- for, or warrant or right to subscribe to or pur- e, any of the foregoing; negotiable instrument; ney.

d) DISCLOSURE OF AMOUNT OF OUTSTAND- LIEN.—If a notice of lien has been filed under ection (a), the Secretary or his delegate is au- zed to provide by rules or regulations the ex- to which, and the conditions under which, infor- n as to the amount of the outstanding obliga- secured by the lien may be disclosed.

### 6325. RELEASE OF LIEN OR PARTIAL SCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rules gulations as the Secretary or his delegate may ribe, the Secretary or his delegate may issue a icate of release of any lien imposed with respect any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

GPO: 1958 O - 108286

Lien # 110

M. Bronstein - EFF

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT · INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: K 601-A

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Anthony Sciuto,

RESIDENCE OR PLACE OF BUSINESS

4706 Raspe Ave., Baltimore 6, Md.

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| Income | OP 1504713(56) | 1955 | 5/15/56 | $ 9.86 |
| Income | OP 1502239(57) | 1956 | 5/8/57 | 88.98 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 98.84 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Md.

WITNESS my hand at Baltimore, Maryland, on this,

the 18th day of May, 19 60

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Thomas H. Townshend | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

No. 111

UNITED STATES

*vs.*

# RELEASE OF TAX LIEN

*Filed this* 22 *day of* March, 1961 *A. M.,*
*and proper entry made in* Federal Tax Lien
*B. & I.* *Book No.* 1, *page* 26

J. Sordeu Puppin
*Clerk (or Registrar).*

FORM 669 (REV. 1-55) IRS-4665

Re 55-147

$1.00 Pd

Form 669
REV. JAN 1955

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

UNDER INTERNAL REVENUE LAWS

*(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)*

DISTRICT: Baltimore

NO.: 51742

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on July 1, 1960, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

B. S. Mallonee T/A Mallonee Equipment Co.

RESIDENCE OR PLACE OF BUSINESS

Liberty Street, Centreville, Md.

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| FICA | 3-165601(60) | 4/Q/59 | 3/11/60 | $ 764.13 |
| FUTA | 2-880287(60) | 1959 | 2/19/60 | 52.67 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 816.80 |

Clerk of the Circuit Court
of Queen Anne's County
Centreville, Md.

WITNESS my hand at Baltimore, Md., on this,

the 21st day of March, 19 61

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY *(Signature)* | TITLE |
|---|---|---|
| Irving Machiz | Jos. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

U. S. GOVERNMENT PRINTING OFFICE: 1954 O - 324918

No. 171

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 1st day of July, 1960, at 1:20 P.m.

T. Gordon Pippin
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT NOTICE.—Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

### SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

GPO: 1958 O - 108286

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO. 5174

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: B. S. Mallonee T/A Mallonee Equipment Co.

RESIDENCE OR PLACE OF BUSINESS: Liberty Street, Centreville, Md.

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| WT FICA | 3-165601(60) | 4/Q/59 | 3/11/60 | $ 764.13 |
| FUTA | 2-880287(60) | 1959 | 2/19/60 | 52.67 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 816.80 |

Clerk of the Circuit Court
of Queen Anne's County
Centreville, Md.

WITNESS my hand at Baltimore, Md., on this,

the 30th day of June, 19 60

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jos. B. Zeiler | Asst. Chief Special Procedures Section |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

MED

No. 112

# UNITED STATES

*vs.*

Irvin O. Drummer
et al

# RELEASE OF TAX LIEN

*Filed this* 4th *day of*

Jan, 19 63 *M.,*

*and proper entry made in*

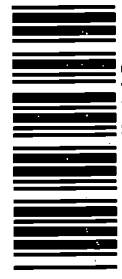
BHJ *Book No.* 1, *page* 54

Charles W Clark

*Clerk (~~or Registrar~~).*

FORM 669 (REV. 1-55) IRS-4668

Lien # 112



Form 669
REV. JAN 1955

U. S. TREASURY DEPARTMENT · INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

UNDER INTERNAL REVENUE LAWS

*(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)*

DISTRICT: Baltimore

NO.: S-656

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on October 26, 19 60, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Irvin O. & Irene E. Drummer

RESIDENCE OR PLACE OF BUSINESS

Chester, Maryland

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| Income | OP-700444(60) | 1959 | 6/17/60 | $ 148.39 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 148.39 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this,

the 16th day of December, 19 60

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY *(Signature)* | TITLE |
|---|---|---|
| Irving Machiz | Jos. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

U. S. GOVERNMENT PRINTING OFFICE: 1954 O - 324918

No. 112

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 26 day of Oct, 1960, at 11-10 Am.

T. Sorden Pippin
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT NOTICE.—Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

### SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

GPO: 1958 O - 108053

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: S-656

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Irvin O. & Irene E. Drummer

RESIDENCE OR PLACE OF BUSINESS: Chester, Maryland

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| Income | OP 700444(60) | 1959 | 6/17/60 | $ 148.39 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 148.39 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 20th day of October, 1960

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jackson R. Lynn | Senior Revenue Officer |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

No. 113

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 16th day of

Nov., 1960, at 12 m.

Teodoro P. Johnson

Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTG[AGEES], PLEDGEES, PURCHASERS, AND JUD[GMENT] CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO[TICE].—Except as otherwise provided in subsection [(b)], lien imposed by section 6321 shall not be [valid] against any mortgagee, pledgee, purchaser, [or judg]ment creditor until notice thereof has been [filed by] the Secretary or his delegate—

(1) Under State or Territorial Law.—[In the] office designated by the law of the State or [Territory] in which the property subject to the lien is [situated,] whenever the State or Territory has by law de[signated] an office within the State or Territory for t[he filing] of such notice; or

(2) With Clerk of District Court.—In th[e office] of the clerk of the United States district cou[rt for the] judicial district in which the property subje[ct to the] lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of [de]posit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed under [sub]section (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligations secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.—Subject to such rules and regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

GPO : 1958 O - 108286

Lien #113

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore, Maryland

NO.: S - 672

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Oscar Dunn T/A Sea Feed House

RESIDENCE OR PLACE OF BUSINESS

Chester, Md.

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| WT FICA | 3 1(5293(60) | 4/Q/59 | 3/11/60 | $ 985.67 |
| WT FICA | 6 1(6742(60) | 1/Q/60 | 6/24/60 | 322.06 |
| Income | 25 (056876(60) | 1959 | 5/6/60 | 168.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 1475.73 |

Clerk of Circuit Court, Queen Anne County,
Centreville, Md.

WITNESS my hand at Salisbury, Md., on this,

the 10 th day of November, 19 60

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Wolf | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1(125).)

No. 114

UNITED STATES

vs.

# RELEASE OF TAX LIEN

Re 58332

Filed this 24 day of January, 1962 3:01 P.M.,

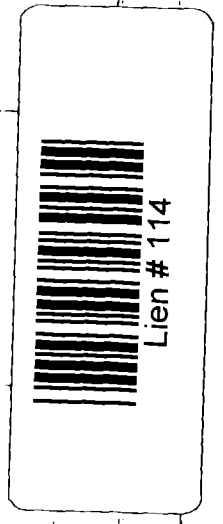
and proper entry made in Federal Tax Lien

Book No. BHT 1, page 9

J. Sorden Pippin

Clerk (~~or Registrar~~).

FORM 668 (REV. 3-61)



Lien # 114

Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: Baltimore, Maryland

NO.: S-680

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on December 6, 1960, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

L. J. & M. T. Eyre

RESIDENCE OR PLACE OF BUSINESS

Rt. 1, Queenstown, Md.

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | 60L 52 25400850 | 1959 | 7/1/60 | $ 483.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 483.00 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Md.

WITNESS my hand at Baltimore, Md., on this,

the 14th day of December, 19 61

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jas. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.1)

**PART 3 - To be used for recording purposes**

No. 114

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 16th day of December, 1960, at 11:54 a.m.

[signature]
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT NOTICE.—Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

### SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

GPO : 1958 O - 108286

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore, Maryland

NO.: S - 680

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

L.J.& M.T.Eyre

RESIDENCE OR PLACE OF BUSINESS

Rt.1, Queenstown, Md.

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| Income | 60L 52 254000850 | 1959 | 7/1/60 | $ 483.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 483.00 |

Clerk of Circuit Court, Queen Anne County,
Centreville, Md.

WITNESS my hand at Salisbury, Md., on this,

the 30 th day of November, 1960

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

No. 115

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 6th day of Jan, 1961, at 11:45 Am.

T. Gordon Pippin
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTG PLEDGEES, PURCHASERS, AND JUI CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT N Except as otherwise provided in subsectio lien imposed by section 6321 shall not be against any mortgagee, pledgee, purchaser, ment creditor until notice thereof has been the Secretary or his delegate—

(1) Under State or Territorial Law office designated by the law of the State or in which the property subject to the lien is whenever the State or Territory has by law de an office within the State or Territory for t of such notice; or

(2) With Clerk of District Court.—In t of the clerk of the United States district cou judicial district in which the property subje lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certifi- of interest or participation in, certificate of sit or receipt for, temporary or interim certifi- for, or warrant or right to subscribe to or pur- e, any of the foregoing; negotiable instrument; oney.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND- LIEN.—If a notice of lien has been filed under ection (a), the Secretary or his delegate is au- zed to provide by rules or regulations the ex- to which, and the conditions under which, infor- on as to the amount of the outstanding obliga- sscured by the lien may be disclosed.

**. 6325. RELEASE OF LIEN OR PARTIAL ISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.—Subject to such rules egulations as the Secretary or his delegate may cribe, the Secretary or his delegate may issue a ficate of release of any lien imposed with respect y internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 115

GPO: 1958 O - 108053

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: [illegible]-690

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Oscar Dunn Sea Food House

RESIDENCE OR PLACE OF BUSINESS: Chester, Maryland

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| WT-FICA | 11 165050(60) | 2/Q/60 | 11/4/60 | $ 217.71 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 217.71 |

Clerk of the Circuit Court
Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 4th day of January, 1961

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

jrl

No. 116

# UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 31st day of January, 1961, at 1:10 P.m.

[signature]
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAG PLEDGEES, PURCHASERS, AND JUDGM CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTI Except as otherwise provided in subsection (c lien imposed by section 6321 shall not be val against any mortgagee, pledgee, purchaser, or ment creditor until notice thereof has been fil the Secretary or his delegate—

(1) Under State or Territorial Laws.— office designated by the law of the State or Ter in which the property subject to the lien is situ whenever the State or Territory has by law desig an office within the State or Territory for the f of such notice; or

(2) With Clerk of District Court.—In the c of the clerk of the United States district court fo judicial district in which the property subject t lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certifi- interest or participation in, certificate of or receipt for, temporary or interim certifi-, or warrant or right to subscribe to or pur- my of the foregoing; negotiable instrument; .

DISCLOSURE OF AMOUNT OF OUTSTAND- N.—If a notice of lien has been filed under on (a), the Secretary or his delegate is au- to provide by rules or regulations the ex- which, and the conditions under which, infor- s to the amount of the outstanding obliga- red by the lien may be disclosed.

**325. RELEASE OF LIEN OR PARTIAL HARGE OF PROPERTY.**

RELEASE OF LIEN.—Subject to such rules itions as the Secretary or his delegate may , the Secretary or his delegate may issue a e of release of any lien imposed with respect ternal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 116

GPO : 1958 O - 108286

Form 668
(REV. MAY 1956)

U. S. TREASURY DEPARTMENT · INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: S-709

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Oscar Dunn, Seafood House

RESIDENCE OR PLACE OF BUSINESS: Chester, Maryland

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| WT-FICA | 12-165513(60) | 3/Q/60 | 12/9/60 | $ 403.74 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 403.74 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 27th day of January, 19 61

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

jrl

No. 117

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 17th day of Mar, 1961, at 10:30 A.m.

T. Gordon Pippin
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of [illegible] time.

### SEC. 6323. VALIDITY AGAINST MORTG[illegible] PLEDGEES, PURCHASERS, AND JUI[illegible] CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT N[illegible] Except as otherwise provided in subsectio[illegible] lien imposed by section 6321 shall not be [illegible] against any mortgagee, pledgee, purchaser, [illegible] ment creditor until notice thereof has been [illegible] the Secretary or his delegate—

(1) Under State or Territorial Law [illegible] office designated by the law of the State or [illegible] in which the property subject to the lien is [illegible] whenever the State or Territory has by law d[illegible] an office within the State or Territory for [illegible] of such notice; or

(2) With Clerk of District Court.—In [illegible] of the clerk of the United States district co[illegible] judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, [illegible]e of stock, voting trust certificate, or any certifi[illegible] of interest or participation in, certificate of [illegible]sit or receipt for, temporary or interim certifi[illegible] for, or warrant or right to subscribe to or pur[illegible]e, any of the foregoing; negotiable instrument; [illegible]oney.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND[illegible] LIEN.—If a notice of lien has been filed under [illegible]ection (a), the Secretary or his delegate is au[illegible]zed to provide by rules or regulations the ex[illegible] to which, and the conditions under which, infor[illegible]on as to the amount of the outstanding obliga[illegible] secured by the lien may be disclosed.

### [illegible]. 6325. RELEASE OF LIEN OR PARTIAL [illegible]ISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rules [illegible]egulations as the Secretary or his delegate may [illegible]cribe, the Secretary or his delegate may issue a [illegible]ificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of euch time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

GPO : 1958 O - 108286

Lien # 117

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Maryland

NO.: S - 742

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Wm. Lee Roberts, Queenstown Ice & Cold Storage

RESIDENCE OR PLACE OF BUSINESS

Queenstown, Md.

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| WT FICA | 5 165050(60) | 4/Q/59 | 5/6/60 | $ 173.08 |
| WT FICA | 9 165434(60) | 1/Q/60 | 9/23/60 | 64.70 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 237.78 |

Clerk of Circuit Court, Queen Anne County,
Centreville, Md.

WITNESS my hand at Salisbury, Md., on this,

the 14 th day of March, 19 61

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

No. 116

# UNITED STATES

*vs.*

# NOTICE OF TAX LIEN

*Filed this* 24th *day of*

April, 19 61, at 0:30 *p.m.*

Teodoro Ruiz

*Clerk (or Registrar).*

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AGAINST MORTG/ PLEDGEES, PURCHASERS, AND JUD CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT NC
Except as otherwise provided in subsection
lien imposed by section 6321 shall not be
against any mortgagee, pledgee, purchaser,
ment creditor until notice thereof has been
the Secretary or his delegate—

(1) Under State or Territorial Laws
office designated by the law of the State or T
in which the property subject to the lien is si
whenever the State or Territory has by law des
an office within the State or Territory for the
of such notice; or

(2) With Clerk of District Court.—In the
of the clerk of the United States district court
judicial district in which the property subject
lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certifi- of interest or participation in, certificate of it or receipt for, temporary or interim certifi- for, or warrant or right to subscribe to or pur- , any of the foregoing; negotiable instrument; ney.

) DISCLOSURE OF AMOUNT OF OUTSTAND- IEN.—If a notice of lien has been filed under ction (a), the Secretary or his delegate is au- ed to provide by rules or regulations the ex- which, and the conditions under which, infor- as to the amount of the outstanding obliga- ecured by the lien may be disclosed.

### 6325. RELEASE OF LIEN OR PARTIAL CHARGE OF PROPERTY.

) RELEASE OF LIEN.—Subject to such rules ulations as the Secretary or his delegate may be, the Secretary or his delegate may issue a cate of release of any lien imposed with respect internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

GPO : 1958 O - 108286

Lien #118

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: S-760

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Oscar Dunn T/A Sea Food House

RESIDENCE OR PLACE OF BUSINESS: Chester, Maryland

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| WT-FICA | 3-165258(61) | 4/Q/60 | 3/10/61 | $ 567.30 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 567.30 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 20th day of April, 19 61

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Wald | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

jrl

No. S-768

# UNITED STATES

*vs.*

# RELEASE OF TAX LIEN

*Filed this* 19 *day of*

June, 1961 — *M.,*

*and proper entry made in* G H T

*Book No.* 1, *page* 56

J. Sanders Pippin

*Clerk (or Registrar).*

FORM 669 (REV. 1-55) IRS-4666

Lien # 119

Form 669
REV. JAN 1955

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

UNDER INTERNAL REVENUE LAWS

*(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)*

| DISTRICT | NO. |
|---|---|
| Baltimore | S-763 |

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on May 2, 1961, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Irvin C. & Irene E. Drummer

RESIDENCE OR PLACE OF BUSINESS

Chester, Maryland

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| Income | D-105503(61) | 1959 Addl | 3/17/61 | $ 731.95 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 731.95 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this,

the 5th day of June, 1961

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY *(Signature)* | TITLE |
|---|---|---|
| Irving Machiz | Jno. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

U. S. GOVERNMENT PRINTING OFFICE: 1954 O - 324918

No. 119

# UNITED STATES

*vs.*

# NOTICE OF TAX LIEN

*Filed this* 2nd *day of* May, 1961, at 2:30 P.m.

T. Gordon Pippin
Clerk (or Registrar).

FORM 668 (Rev. 5-58)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.—Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

IRS—D.C.

FORM 668
(Rev. May 1958)

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: S-768

Pursuant to the provisions of Sections 6321,6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Irvin O. & Irene E. Drummer

RESIDENCE OR PLACE OF BUSINESS: Chester, Maryland

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| Income | D 105303(61) | 1959 Addl | 3/17/61 | $ 731.95 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 731.95 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 27th day of April, 19 61

Act. DISTRICT DIRECTOR OF INTERNAL REVENUE: Ellis R. Rogers

BY (Signature): John H Walsh

TITLE: Group Supervisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

jrl

U.S. GOVERNMENT PRINTING OFFICE : 1960 OF—554950

No. 120

# UNITED STATES

*vs.*

# NOTICE OF TAX LIEN

*Filed this* 2nd *day of* May, 1961, *at* 12:30 pm.

T. Gordon Pippin
Clerk (or Registrar).

FORM 668 (Rev. 5-58)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUD[illegible] CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.—[illegible] as otherwise provided in subsection (c), the lien [illegible] by section 6321 shall not be valid as against a[illegible] gagee, pledgee, purchaser, or judgment credi[illegible] notice thereof has been filed by the Secretar[illegible] delegate—

(1) Under State or Territorial Laws.—In t[illegible] designated by the law of the State or Territory [illegible] the property subject to the lien is situated, wher[illegible] State or Territory has by law designated an offi[illegible] the State or Territory for the filing of such natic[illegible]

(2) With Clerk of District Court.—In the [illegible] the clerk of the United States district court for th[illegible] district in which the property subject to the lie[illegible] ated, whenever the State or Territory has not [illegible] designated an office within the State or Territor[illegible] filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or in[illegible] certificate for, or warrant or right to subscribe to [illegible]chase, any of the foregoing; negotiable instrument; [illegible]ney.

[illegible] DISCLOSURE OF AMOUNT OF OUTSTANDING [illegible]—If a notice of lien has been filed under subsec[illegible]a), the Secretary or his delegate is authorized to [illegible]de by rules or regulations the extent to which, and [illegible]nditions under which, information as to the amount [illegible] outstanding obligation secured by the lien may be [illegible]sed.

**[illegible] 6325. RELEASE OF LIEN OR PARTIAL DIS[illegible]HARGE OF PROPERTY.**

[illegible] RELEASE OF LIEN.—Subject to such rules or reg[illegible]ns as the Secretary or his delegate may prescribe, [illegible]ecretary or his delegate may issue a certificate of [illegible]se of any lien imposed with respect to any internal [illegible]ue tax if—

(1) Liability Satisfied or Unenforceable.—The Sec[illegible] or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 120

185—D.C.

Form 668
(Rev. May 1958)

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: S-767

Pursuant to the pravisians af Sectians 6321,6322, and 6323 af the Internal Revenue Cade af 1954, natice is hereby given that there have been assessed under the Internal Revenue laws af the United States against the fallawing-named taxpayer, taxes (including interest and penalties) which after demand far payment thereaf remain unpaid, and that by virtue af he abave-mentianed statutes the amaunt af said taxes, tagether with penalties, interest, and casts that may accrue in additian thereta is a lien in favar af the United States upan all property and rights ta praperty belanging ta said taxpayer, to wit:

NAME OF TAXPAYER: Irvin O. Drummer, Oscar Drummer & Son

RESIDENCE OR PLACE OF BUSINESS: Queenstown, Maryland

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| FUTA | ME 12-869924(60) | 1959 Addl | 12/9/60 | $ 31.88 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 31.88 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, an this,

the 27th day af April, 19 61

Act. DISTRICT DIRECTOR OF INTERNAL REVENUE: Ellis R. Rogers

BY (Signature): John H. Walsh

TITLE: Group Supervisor

(NOTE: Certificate af officer authorized by law to take acknawledgments is nat essential ta the validity af Notice af Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

jrl

U.S. GOVERNMENT PRINTING OFFICE : 1960 OF—554950

121

No. S-774

UNITED STATES

vs.

Reginald C. & Caroline M. Clarke

# NOTICE OF TAX LIEN

Filed this 9th day of May, 1961, at 2 P. m.

T. Gordon Pippin
Clerk (~~of Registrar~~).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA[GEES], PLEDGEES, PURCHASERS, AND JUDG[MENT] CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO[TICE].—Except as otherwise provided in subsection ( ) lien imposed by section 6321 shall not be v[alid] against any mortgagee, pledgee, purchaser, o[r judg]ment creditor until notice thereof has been f[iled by] the Secretary or his delegate—

(1) Under State or Territorial Laws.—In office designated by the law of the State or Te[rritory] in which the property subject to the lien is si[tuated] whenever the State or Territory has by law desi[gnated] an office within the State or Territory for ths[e filing] of such notice; or

(2) With Clerk of District Court.—In ths[e office] of the clerk of the United States district court judicial district in which the property subject lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certifi[cate] of interest or participation in, certificate of [in]terim or receipt for, temporary or interim certifi[cate], warrant, or warrant or right to subscribe to or pur[chase] any of the foregoing; negotiable instrument; [or] money.

[(d) DISCLOSURE OF AMOUNT OF OUTSTAND]ING LIEN.—If a notice of lien has been filed under [subsec]tion (a), the Secretary or his delegate is au[thorized] to provide by rules or regulations the ex[tent] which, and the conditions under which, infor[mation] as to the amount of the outstanding obligation secured by the lien may be disclosed.

**[SEC. 6325. RELEASE OF LIEN OR PARTIAL] DISCHARGE OF PROPERTY.**

([a]) RELEASE OF LIEN.—Subject to such rule[s and] regulations as the Secretary or his delegate may [pre]scribe, the Secretary or his delegate may issue a [certifi]cate of release of any lien imposed with respect to [an] internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien #121

GPO : 1958 O - 108286

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore, Maryland

NO.: S - 774

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Reginald C & Caroline M Clarke

RESIDENCE OR PLACE OF BUSINESS

P O Box 92 A Stevensville, Md.

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| Income | D 103826(61) | 1957 | 2/24/61 | $ 313.81 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 313.81 |

Clerk of Circuit Court, Queen Anne County,
Centreville, Md.

WITNESS my hand at Salisbury, Md., on this,

the 3 rd day of May, 1961

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor. |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

122

No. S-775

UNITED STATES

vs.

Reginald A. Clarke

# NOTICE OF TAX LIEN

Filed this 9th day of May, 1961, at 2 P. m.

L. Gordon Pippin
Clerk ~~(or Registrar)~~.

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA[GEES], PLEDGEES, PURCHASERS, AND JUDG[MENT] CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOT[ICE].—Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be va[lid] against any mortgagee, pledgee, purchaser, or [judg]ment creditor until notice thereof has been fi[led by] the Secretary or his delegate—

(1) Under State or Territorial Laws.—[In any] office designated by the law of the State or Ter[ritory] in which the property subject to the lien is sit[uated] whenever the State or Territory has by law desig[nated] an office within the State or Territory for the [filing] of such notice; or

(2) With Clerk of District Court.—In the [office] of the clerk of the United States district court f[or the] judicial district in which the property subject t[o the] lien is situated, whenever the State or Territory [has] not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of [interim] or receipt for, temporary or interim certifi[cate], or warrant or right to subscribe to or pur[chase] any of the foregoing; negotiable instrument; [or] y.

DISCLOSURE OF AMOUNT OF OUTSTAND[ING] EN.—If a notice of lien has been filed under [subsec]tion (a), the Secretary or his delegate is au[thorized] to provide by rules or regulations the ex[tent] which, and the conditions under which, infor[mation] as to the amount of the outstanding obliga[tion] ured by the lien may be disclosed.

**325. RELEASE OF LIEN OR PARTIAL HARGE OF PROPERTY.**

RELEASE OF LIEN.—Subject to such rules [and] ations as the Secretary or his delegate may e, the Secretary or his delegate may issue a te of release of any lien imposed with respect [to] ternal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 122

GPO: 1958 O-108286

Form 668
(REV. MAY 1958)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore, Maryland

NO.: 3 - 775

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Reginald C Clarke

RESIDENCE OR PLACE OF BUSINESS

P O Box 92 A Stevensville, Md.

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| Income | D 103827 (61) | 1958 | 2/24/61 | $ 164.81 |
| Income | D 103828(61) | 1959 | 2/24/61 | 85.91 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 250.72 |

Clerk of Circuit Court, Queen Anne County,
Centreville, Md.

WITNESS my hand at Salisbury, Md., on this,

the 3 rd day of May, 19 61

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

No. 123

UNITED STATES

vs.

# RELEASE OF TAX LIEN

R 58739

Filed this 5 day of March, 1962 2:40 P.M.,

and proper entry made in Federal Tax Lien Book No. ....., page .....

J. Sorden Pippin
Clerk (or Registrar).

FORM 668 (REV. 3-61)

Lien # 123

Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: Baltimore

NO.: S-780

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on May 29, 1961, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Bernard F. Dadds

RESIDENCE OR PLACE OF BUSINESS

Centreville, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| WT-FICA | 3-156400(61)Apr L | 2/Q/60 | 4/7/61 | $ 146.49 |
| WT-FICA | 4-165154(61) | 3/Q/60 | 4/14/61 | 98.70 |
| WT-FICA | 4-165029(61) | 4/Q/60 | 4/14/61 | 154.81 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 400.00 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this,

the 4th day of December, 19 61

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jas. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 123

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 29th day of May, 1961, at 1:45 P.m.

T. Gordon Poppin
Clerk (or Registrar).

FORM 668 (REV. 5-58)

## INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT NOTICE.—Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence o indebtedness, issued by any corporation (includin one issued by a government or political subdivisio thereof), with interest coupons or in registered forn share of stock, voting trust certificate, or any certif cate of interest or participation in, certificate deposit or receipt for, temporary or interim certif cate for, or warrant or right to subscribe to or pu chase, any of the foregoing; negotiable instrumer or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANI ING LIEN.—If a notice of lien has been filed und subsection (a), the Secrstary or his delegate is c thorized to provide by rules or regulations the e tent to which, and the conditions under which, inf mation as to the amount of the outstanding oblig tion secured by the lien may be disclosed.

### SEC. 6325. RELEASE OF LIEN OR PARTI DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rul or regulations as the Secretary or his delegate m prescribe, the Secretary or his delegate may issue certificate of release of any lien imposed with resp to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—T Secretary or his delegate finds that the liability the amount assessed, together with all interest in spect thereof, has been fully satisfied, has beco legally unenforceable, or, in the case of the sst tax imposed by chapter 11 or the gift tax imposed chapter 12, has been fully satisfied or provided for;

(2) Bond Accepted.—There is furnished to Secretary or his delegate and accepted by him a bc that is conditioned upon the payment of the amo assessed, together with all interest in rsspect thers within the time prescribed by law (including any tension of such time), and that is in accordan with such requirements relating to terms, conditio and form of the bond and sureties thereon, as m be specified by such rules or regulations.

GPO : 1958 O - 108286

Form 668
(REV. MAY 1966)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: 1-780

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Bernard F. Dadds

RESIDENCE OR PLACE OF BUSINESS: Centreville, Maryland

| NATURE OF TAX | ACCOUNT NO. | YEAR OR TAXABLE PERIOD | ASSESSMENT DATE | AMOUNT OF ASSESSMENT |
|---|---|---|---|---|
| WT-FICA | 3-156400(61)Apr/L | 2/Q/60 | 4/7/61 | $ 146.49 |
| WT-FICA | 4-165154(61) | 3/Q/60 | 4/14/61 | 98.70 |
| WT-FICA | 4-165029(61) | 4/Q/60 | 4/14/61 | 154.81 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 400.00 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 23rd day of May, 19 61

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

jrl

No. 124

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 23rd day of June, 1961, at 11 A.M.

T. Gordon Pippin
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTG PLEDGEES, PURCHASERS, AND JUD CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT N Except as otherwise provided in subsection lien imposed by section 6321 shall not be ogainst any mortgagee, pledgee, purchaser, ment creditor until notice thereof has been the Secretary or his delegate—

(1) Under State or Territorial Laws office designated by the law of the State or in which the property subject to the lien is whenever the State or Territory has by low de an office within the State or Territory for t of such notice; or

(2) With Clerk of District Court.--In t of the clerk of the United States district cour judicial district in which the property subje lien is situated, whenever the State or Territory has not by low designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certifi- te for, or warrant or right to subscribe to or pur- ase, any of the foregoing, negotiable instrument; money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND- G LIEN.--If a notice of lien has been filed under bsection (a), the Secretary or his delegate is au- orized to provide by rules or regulations the ex- nt to which, and the conditions under which, infor- ation as to the amount of the outstanding obliga- n secured by the lien may be disclosed.

**C. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules regulations as the Secretary or his delegate may scribe, the Secretary or his delegate may issue a tificate of release of any lien imposed with respect any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 124

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

NO. S-794

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: D & F PRICE

RESIDENCE OR PLACE OF BUSINESS: Grasonville, Md.

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | D 102956(61) | 1958 | 2-10-61 | $ 201.89 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 201.89 |

Clerk of Circuit Court of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 21st day of June, 19 61

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | Jackson R. Lynn | Asst. Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 125

# UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 23rd day of June, 1961, at 11:10 a.m.

Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the some after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA... PLEDGEES, PURCHASERS, AND JUDG... CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO... Except as otherwise provided in subsection (... lien imposed by section 6321 shall not be v... against any mortgagee, pledgee, purchaser, o... ment creditor until notice thereof has been fi... the Secretary or his delegate—

(1) Under State or Territorial Laws.-... office designated by the law of the State or Te... in which the property subject to the lien is sit... whenever the State or Territory has by law desi... an office within the State or Territory for the ... of such notice; or

(2) With Clerk of District Court.--In the ... of the clerk of the United States district court ... judicial district in which the property subject ... lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.-

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of ...sit or receipt for, temporary or interim certifi... for, or warrant or right to subscribe to or pur... e, any of the foregoing; negotiable instrument; ...oney.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND... LIEN.--If a notice of lien has been filed under ...ection (a), the Secretary or his delegate is au... ...zed to provide by rules or regulations the ex... ...to which, and the conditions under which, infor... ...on as to the amount of the outstanding obliga... ...secured by the lien may be disclosed.

**6325. RELEASE OF LIEN OR PARTIAL ...ISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules ...gulations as the Secretary or his delegate may ...cribe, the Secretary or his delegate may issue a ...ficate of release of any lien imposed with respect ...y internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien #125

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

NO.: S -793

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: WILLIAM LEE ROBERTS

RESIDENCE OR PLACE OF BUSINESS: Queenstown, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| WT FICA | 5-165050(60) | 4/Q/1959 | 5-6-60 | $ 173.08 |
| WT FICA | 9-165434(60) | 1/Q/1960 Del. | 9-23-60 | 54.70 |
| | | | TOTAL | $ 227.78 |

Clerk of the Circuit Court for Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 21st day of June, 19 61

DISTRICT DIRECTOR OF INTERNAL REVENUE: IRVING MACHIZ

BY (Signature): Jackson R. Lynn

TITLE: Asst. Group Supervisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 126

UNITED STATES,

vs.

# NOTICE OF TAX LIEN

Filed this 18th day of July, 1961, at 2:20 P.m.

[signature]
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA... PLEDGEES, PURCHASERS, AND JUDG... CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO... Except as otherwise provided in subsection (... lien imposed by section 6321 shall not be v... against any mortgagee, pledgee, purchaser, o... ment creditor until notice thereof has been fi... the Secretary or his delegate—

(1) Under State or Territorial Laws.-... office designated by the law of the State or Te... in which the property subject to the lien is si... whenever the State or Territory has by law desi... an office within the State or Territory for the ... of such notice; or

(2) With Clerk of District Court.--In the ... of the clerk of the United States district court ... judicial district in which the property subject ... lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of ...posit or receipt for, temporary or interim certifi... for, or warrant or right to subscribe to or pur... e, any of the foregoing; negotiable instrument; ...oney.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND... LIEN.--If a notice of lien has been filed under ...ection (a), the Secretary or his delegate is au...ized to provide by rules or regulations the ex... to which, and the conditions under which, infor...on as to the amount of the outstanding obliga... secured by the lien may be disclosed.

**...6325. RELEASE OF LIEN OR PARTIAL ...ISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules ...egulations as the Secretary or his delegate may ...cribe, the Secretary or his delegate may issue a ...ficate of release of any lien imposed with respect ...ny internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for, or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 126

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore, Maryland

NO.: S - 810

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
James F. Lofland

RESIDENCE OR PLACE OF BUSINESS
RFD Marydel, Md.

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | 60L 52 252026886 | 1959 | 5/20/60 | $ 473.88 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 473.88 |

Clerk of Circuit Court, Queen Anne County,
Centreville, Md.

WITNESS my hand at Salisbury, Md., on this,

the 12 th day of July, 1961

~~ELLIS R. ROGERS (ACTING)~~

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Ellis R. Rogers (Acting) | John H. Walk | Revenue Officer |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 127

# UNITED STATES

vs.

Oscar Dunn
Sea Foot House

# NOTICE OF TAX LIEN

Filed this 27th day of July, 1961, at 9:30 A.m.

T. Gordon Pippen
Clerk (~~or Registrar~~).

FORM 668 (REV. 3-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the some after demand, the amount (including any interest, additional amount, addition to tax, or ossessoble penolty, together with any costs that moy accrue in addition thereto) shall be a lien in favor of the United States upon oll property and rights to property, whether reol or personol, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless onother date is specifically fixed by low, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the omount so assessed i[illegible] fied or becomes unenforceoble by reason of l[illegible] time.

**SEC. 6323. VALIDITY AGAINST MORTGA[illegible] PLEDGEES, PURCHASERS, AND JUDG[illegible] CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO[illegible] Except as otherwise provided in subsection [illegible] lien imposed by section 6321 shall not be [illegible] against any mortgogee, pledgee, purchaser, [illegible] ment creditor until notice thereof has been [illegible] the Secretary or his delegate—

(1) Under Stote or Territoriol Laws. [illegible] office designated by the law of the State or T[illegible] in which the praperty subject to the lien is s[illegible] whenever the State or Territory has by law de[illegible] an office within the Stote or Territory for th[illegible] of such notice; or

(2) With Clerk of District Court.--In th[illegible] of the clerk of the United States district court [illegible] judicial district in which the property subject to the lien is situated, whenever the State or Territory hos not by law designated on office within the State or Territory for the filing of such natice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (o)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid natwithstanding any law of the State or Territory regarding the form or content of o notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of o lien provided in section 6321 hos been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against ony martgagee, pledgee, or purchaser of such security, for on adequate and full consideration in money or money's warth, if at the time of such mortgage, pledge, or purchose such mortgagee, pledgee, or purchoser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporotion (including one issued by a government or politicol subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certifi[illegible] of interest or participation in, certificate of [illegible]osit or receipt for, temporary or interim certifi[illegible] for, or warrant or right to subscribe to or pur[illegible]se, any of the foregoing; negotiable instrument; [illegible]oney.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND[illegible] LIEN.--If a notice of lien has been filed under [illegible]section (a), the Secretary or his delegate is au[illegible]rized to provide by rules or regulations the ex[illegible] to which, and the conditions under which, infor[illegible]tion as to the amount of the outstanding obliga[illegible] secured by the lien may be disclosed.

**[illegible]C. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(o) RELEASE OF LIEN.--Subject to such rules [illegible] regulations as the Secretary or his delegole may [illegible]scribe, the Secretary or his delegate may issue a [illegible]tificate of release of any lien imposed with respect to ony internal revenue tax if--

(1) Liability Sotisfied or Unenforceable.--The Secretary or his delegote finds that the liability for the amount assessed, together with all interest in respect thereof, hos been fully satisfied, has become legally unenforceable, or, in the case of the estote tax imposed by chapter 11 or the gift tax imposed by chopter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegote and accepted by him a bond that is conditioned upan the payment of the omount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond ond sureties thereon, as may be specified by such rules or regulations.

Lien # 127

Form 668
(REV. MAR. 1961)

U.S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: S-815

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Oscar Dunn, Sea Food House

RESIDENCE OR PLACE OF BUSINESS: Chester, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| WT-FICA | 5-165579(61) | 1/Q/61 | 5/19/61 | $ 232.89 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTA | $ 232.89 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 24th day of July, 19 61

DISTRICT DIRECTOR OF INTERNAL REVENUE: Irving Machiz

BY (Signature): John H. Wahl

TITLE: Group Supervisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 128

UNITED STATES

vs.

# RELEASE OF TAX LIEN

Filed this 20 day of September, 1961 9:30 A. M.,

and proper entry made in B.H.T.

Book No. 1, page 57

T. Sanders Cripps

Clerk (or Registrar).

FORM 668 (REV. 3-61)

Lien # 128

Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: Baltimore

NO.: S-813

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on July 27, 1961, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: Irvin O. & Irene E. Drumer

RESIDENCE OR PLACE OF BUSINESS: Chester, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | OP 400437(61) | 1960 | 6/9/61 | $ 209.19 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 209.19 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this,

the 13th day of September, 19 61

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jas. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 128

**UNITED STATES**

vs.

Irvin O. [illegible]
Irene E. Drummer

# NOTICE OF TAX LIEN

**Filed this** 27th **day of**

July, 1961, at 9:30 A.M.

[illegible]
Clerk (~~or Registrar~~)

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: S-813

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Irvin O. & Irene E. Drummer

RESIDENCE OR PLACE OF BUSINESS: Chester, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | OP 400437(61) | 1960 | 6/9/61 | $ 209.19 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 209.19 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 24th day of July, 19 61

DISTRICT DIRECTOR OF INTERNAL REVENUE: Irving Machiz

BY (Signature): John H. Wahl

TITLE: Group Supervisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 129

UNITED STATES

vs.

# RELEASE OF TAX LIEN

Filed this 31st day of July, 1962 M.,

and proper entry made in BHO

No. 1 Book No. 1, page 23

J. Gordon Pippen Clerk

Clerk (~~or Registrar~~).

FORM 668 (REV. 3-61)

Lien # 129

Form 668
(REV. MAR. 1962)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: Baltimore

NO.: 0-798

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 14, 1961, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
G W & Ethel C Lacroix

RESIDENCE OR PLACE OF BUSINESS
3039 St Paul St, Balto 18, Md

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DAT (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | 52 252022825(61) | 1960 | 5-12-61 | $ 379.27 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 379.27 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Md.

WITNESS my hand at Baltimore, Md., on this,

the 26th day of July, 1962

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jas. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.1)

**PART 3 - To be used for recording purposes**

No. 129

**UNITED STATES**

vs.

# NOTICE OF TAX LIEN

Filed this 14th day of Aug 1961, at 11:10 a.m.

J. Gordon Griffin
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made, and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore

NO. 0-798

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
G W & Ethel C Lacroix

RESIDENCE OR PLACE OF BUSINESS
3039 St Paul St, Balto 18, Md

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | 52 252022825(61) | 1960 | 5-12-61 | $ 379.27 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 379.27 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Md

WITNESS my hand at Baltimore Maryland, on this,

the 11th day of August, 19 61

DEF

DISTRICT DIRECTOR OF INTERNAL REVENUE
IRVING MACHIZ

BY (Signature) A. J. Azzarello

TITLE ASST CHIEF OCF

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 130

# UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 22nd day of Aug, 1961, at 10:30 A.m.

[signature]
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO Except as otherwise provided in subsection ( lien imposed by section 6321 shall not be v against any mortgagee, pledgee, purchaser, o ment creditor until notice thereof has been fi the Secretary or his delegate—

(1) Under State or Territorial Laws.- office designated by the law of the State or Te in which the property subject to the lien is sit whenever the State or Territory has by law desi an office within the State or Territory for the of such notice; or

(2) With Clerk of District Court.--In the of the clerk of the United States district court judicial district in which the property subject lien is situated, whenever the State or Territo not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or pur- e, any of the foregoing; negotiable instrument, oney.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND- LIEN.--If a notice of lien has been filed under ection (a), the Secretary or his delegate is au- zed to provide by rules or regulations the ex- to which, and the conditions under which, infor- on as to the amount of the outstanding obliga- secured by the lien may be disclosed.

**6325. RELEASE OF LIEN OR PARTIAL ISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules egulations as the Secretary or his delegate may cribe, the Secretary or his delegate may issue a ficate of release of any lien imposed with respect ny internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 130

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore, Md.

NO. S - 836

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Albert J. Clough, Marydel, Md.

RESIDENCE OR PLACE OF BUSINESS

MaryDel, Md.

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income Tax | OP 601456(60) | 1959 DEL | 6/10/60 | $ 486.42 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 486.42 |

Clerk of the Circuit Court,
Queen Annes County, Centreville, Md.

WITNESS my hand at Salisbury, Maryland, on this, the 9th day of August, 1961

DISTRICT DIRECTOR OF INTERNAL REVENUE: Irving Machiz

BY (Signature): John K. Walsh
John K. Walsh

TITLE: Group Supervisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 137

UNITED STATES

vs.

Walter J. Jewell +
Hilda M. Jewell

# RELEASE OF TAX LIEN

Filed this 9th day of

January, 1962 M.,

and proper entry made in Federal Tax Lien

T.S.P. Book No. 1, page 20

J. Gordon Peppin

Clerk (or Registrar).

Re 58164

FORM 668 (REV. 3-61)

Form 668
(REV. MAR. 1961)
(Formerly For 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: Baltimore Md

NO.: S - 850

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 18, 1961, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Walter F & Hilda M. Jewell

RESIDENCE OR PLACE OF BUSINESS

Grasonville Md

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | 252032806(61) | 1960 | 5/26/61 | $ 599.02 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 599.02 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Md.

WITNESS my hand at Baltimore, Md., on this,

the 26th day of December, 1961

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | [signature] | Chief, Special Procedures Section |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 131

**UNITED STATES**

**vs.**

# NOTICE OF TAX LIEN

**Filed this** 18 **day of** Sept., **19** 61, **at** 1:10 P **m.**

T. Sanders Rupp

**Clerk (or Registrar).**

FORM 668 (REV. 3-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore Md

NO.: S - 850

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Walter F & Hilda M. Jewell

RESIDENCE OR PLACE OF BUSINESS

Grasonville Md

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | 252032806(61) | 1960 | 5/26/61 | $ 599.02 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 599.02 |

Clerk of the Circuit Court
Queen Anne County
Centreville Md

WITNESS my hand at Salisbury Md, on this,

the 14th day of September, 19 61

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 132

# UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 22nd day of Sept, 1961, at 1:15 p.m.

T. Sorden Pippin
Clerk (or Registrar).

FORM 668 (REV. 3-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA[illegible] PLEDGEES, PURCHASERS, AND JUDG[illegible] CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOT[illegible] Except as otherwise provided in subsection (c[illegible] lien imposed by section 6321 shall not be va[illegible] against any mortgagee, pledgee, purchaser, or [illegible]ment creditor until notice thereof has been fil[illegible] the Secretary or his delegate—

(1) Under State or Territorial Laws.--I[illegible] office designated by the law of the State or Ter[illegible] in which the property subject to the lien is situ[illegible] whenever the State or Territory has by law desig[illegible] an office within the State or Territory for the [illegible] of such notice; or

(2) With Clerk of District Court.--In the [illegible] of the clerk of the United States district caurt fo[illegible] judicial district in which the property subject t[illegible] lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk af District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Calumbia, if the property subject ta the lien is situated in the District of Calumbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice sholl be valid notwithstanding any law of the State or Territory regarding the form or cantent of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgdgee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certifi[illegible] for, or warrant or right to subscribe to or pur[illegible]e, any of the foregoing; negotiable instrument; [illegible]oney.

[illegible]d) DISCLOSURE OF AMOUNT OF OUTSTAND[illegible] LIEN.--If a notice of lien has been filed under [illegible]ction (a), the Secretary or his delegate is au[illegible]zed to provide by rules or regulations the ex[illegible]o which, and the conditions under which, infor[illegible]n as to the amount of the outstanding obliga[illegible]ecured by the lien may be disclosed.

**[illegible] 6325. RELEASE OF LIEN OR PARTIAL [illegible]SCHARGE OF PROPERTY.**

[illegible]) RELEASE OF LIEN.--Subject to such rules [illegible]ulations as the Secretary or his delegate may [illegible]ibe, the Secretary or his delegate may issue a [illegible]cate of release of any lien imposed with respect [illegible] internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenfarceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upan the payment of the amaunt assessed, tagether with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and farm of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 132

| Form 668 (REV. MAR. 1961) | U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE<br>**NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS** |
|---|---|

DISTRICT: Baltimore Md

NO.: S-858

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Tilghman & Elizabeth Cook

RESIDENCE OR PLACE OF BUSINESS

Grasonville Md

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | 61L 52 341131855 | 1960 | 5/19/61 | $ 679.18 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 679.18 |

Clerk of the Circuit Court
Queen Anne County
Grasonville Md.

WITNESS my hand at Salisbury Md, on this,

the 19th day of September, 1961

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh<br>John H Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 133

# UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 4th day of October, 1961, at 11 A. m.

J. Sorden Pippin
Clerk (or Registrar).

T.S.P. No. 1 folio 2

FORM 668 (REV. 3-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO Except as otherwise provided in subsection ( lien imposed by section 6321 shall not be v against any mortgagee, pledgee, purchaser, o ment creditor until notice thereof has been fi the Secretary or his delegate—

(1) Under State or Territorial Laws.-- office designated by the law of the State or Te in which the property subject to the lien is sit whenever the State or Territory has by law desig an office within the State or Territory for the of such notice; or

(2) With Clerk of District Court.--In the of the clerk of the United States district court f judicial district in which the property subject lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certifi- for, or warrant or right to subscribe to or pur- e, any of the foregoing; negotiable instrument; oney.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND- LIEN.--If a notice of lien has been filed under ection (a), the Secretary or his delegate is au- ized to provide by rules or regulations the ex- to which, and the conditions under which, infor- on as to the amount of the outstanding obliga- secured by the lien may be disclosed.

**6325. RELEASE OF LIEN OR PARTIAL ISCHARGE OF PROPERTY.**

a) RELEASE OF LIEN.--Subject to such rules gulations as the Secretary or his delegate may ribe, the Secretary or his delegate may issue a cate of release of any lien imposed with respect y internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 133

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore Md

NO.: S- 866

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Arthur Wright

RESIDENCE OR PLACE OF BUSINESS

Stevensville Md

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | 60 52 252027671 | 1959 | 5 20 60 | $ 388.71 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 388.71 |

Clerk of the Circuit Court
Queen Anne County
Centreville Md.

WITNESS my hand at Salisbury Md, on this,

the 25th day of September, 1961

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 134

UNITED STATES

vs.

# RELEASE OF TAX LIEN

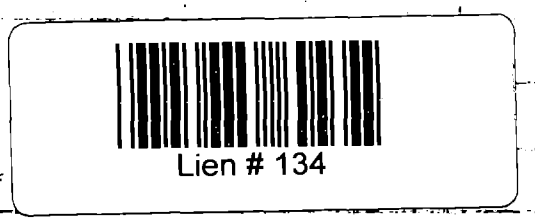
Filed this 4th day of March, 1963 M., and proper entry made in TSP Book No. 1, page 2

Charles M. Cecil Clerk

Clerk (~~or Registrar~~).

FORM 668 (REV. 3-61)

Lien # 134



Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: Baltimore, Maryland

NO.: S-886

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on Oct. 27, 1961, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Leonard & Bertha Groskowski

RESIDENCE OR PLACE OF BUSINESS

Lot 67, Queenstown P. O., Md.

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | BP 110117(61) | 1960 | 7/24/61 | $ 2797.45 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 2797.45 |

Clerk of the Circuit Court of
Queen Anne County, Centreville, Md.

WITNESS my hand at Baltimore, Maryland, on this,

the 25th day of February, 1963.

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jno. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 134

# UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 27th day of October, 1961, at 2 P.m.

T. Gordon Pippin
Clerk (or Registrar).

T.S.P. No. 1, folio 2

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore, Maryland

NO.: S-886

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Leonard & Bertha Groskowski

RESIDENCE OR PLACE OF BUSINESS: Lot 67, Queenstown P. O., Md.

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | BP 110117(61) | 1960 | 7/14/61 | $ 2797.45 |
| | | | TOTAL | $ 2797.45 |

Clerk of the Circuit Court of
Queen Anne County, Centreville, Md.

WITNESS my hand at Salisbury, Md., on this,

the 25 th day of October, 1961

DISTRICT DIRECTOR OF INTERNAL REVENUE: Ellis R. Rogers, Acting

BY (Signature): John H. Walsh

TITLE: Group Supervisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 135

# UNITED STATES

vs.

Frederick R. Brooks d/a
Eastcoast Decorators

# NOTICE OF TAX LIEN

Filed this 20th day of
November 1961 at 3 P.m.
in Liber T.S.P.No. 1, folio 2
J. Gordon Duppins
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made, and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO Except as otherwise provided in subsection ( lien imposed by section 6321 shall not be v against any mortgagee, pledgee, purchaser, o ment creditor until notice thereof has been fi the Secretary or his delegate—

(1) Under State or Territorial Laws.-- office designated by the law of the State or Te in which the property subject to the lien is sit whenever the State or Territory has by law desi an office within the State or Territory for the of such notice; or

(2) With Clerk of District Court.--In the of the clerk of the United States district court judicial district in which the property subject lien is situated, whenever the State or Territo not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.--Even though notice of o lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or pur- e, any of the foregoing; negotiable instrument; oney.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND- LIEN.--If a notice of lien has been filed under ction (a), the Secretary or his delegate is au- zed to provide by rules or regulations the ex- ta which, and the conditions under which, infor- on as to the amount of the outstanding obliga- secured by the lien may be disclosed.

**6325. RELEASE OF LIEN OR PARTIAL ISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules gulations as the Secretary or his delegate may cribe, the Secretary or his delegate may issue a ficate of release of any lien imposed with respect ny internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The etary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Band Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the band and sureties thereon, as may be specified by such rules or regulations.

Lien #135

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: X-11-892

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Interna Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned s atutes the amount of said taxes, together with penalties., interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Frederick R. Brooks T/A Eastcoast Recorators

RESIDENCE OR PLACE OF BUSINESS: 804 8th Street, Laurel, Md.

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| WT-FICA | 5-165094(61) | 4/Q/60 Del | 5/5/61 | $ 604.61 |
| WT-FICA | 5-165189(61) | 1/Q/61 | 5/12/61 | 1,083.98 |
| WT-FICA | 7-291661(61) | 1/Q/61 Addl | 7/21/61 | 18.03 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Clerk of the Circuit Court | | | | |
| of Queen Anne County | | | | |
| Centerville, Maryland | | | TOTAL | $ 1,706.62 |

WITNESS my hand at Silver Spring, Maryland, on this,

the 15th day of November, 19 61

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | [signature] | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.) Acquaviva/Woodmoor/11

**PART 1 - To be retained by recording office**

No. 136

**UNITED STATES**

vs.

William C. Meyers, Jr. &
Charlotte P. Meyers

# NOTICE OF TAX LIEN

Filed this 12th day of
December, 1961, at 11 A. m.
Liber T.S.P. No. 15, folio 2
D. Gordon Pippin
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGE PLEDGEES, PURCHASERS, AND JUDGME CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTIC Except as otherwise provided in subsection (c), lien imposed by section 6321 shall not be vali against any mortgagee, pledgee, purchaser, or ment creditor until notice thereof has been file the Secretary or his delegate—

(1) Under State or Territorial Laws.--In office designated by the law of the State or Terri in which the property subject to the lien is situa whenever the State or Territory has by law design an office within the State or Territory for the fi of such notice; or

(2) With Clerk of District Court.--In the o of the clerk of the United States district court fo judicial district in which the property subject to lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of o lien provided in section 6321 has been filed in the manner prescribed in subsection (o) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of or receipt for, temporary or interim certifi-, or warrant or right to subscribe to or pur- any of the foregoing; negotiable instrument; ey.

DISCLOSURE OF AMOUNT OF OUTSTAND- EN.--If a notice of lien has been filed under ion (a), the Secretary or his delegate is au- to provide by rules or regulations the ex- which, and the conditions under which, infor- as to the amount of the outstanding obliga- cured by the lien may be disclosed.

**6325. RELEASE OF LIEN OR PARTIAL CHARGE OF PROPERTY.**

RELEASE OF LIEN.--Subject to such rules lations as the Secretary or his delegate may be, the Secretary or his delegate may issue a te of release of any lien imposed with respect internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 136

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore, Md.

NO.: S - 924

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

William C. Jr. & Charlotte P. Meyers

RESIDENCE OR PLACE OF BUSINESS

P. O. Box 126, Centreville, Md.

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income Tax | D 115117(61) | 1958 Addl | 10/13/61 | $ 598.94 |
| Income Tax | D 115118(61) | 1959 Addl | 10/13/61 | 645.84 |
| Income Tax | D 115119(61) | 1960 Addl | 10/13/61 | 323.20 |
| | | | TOTAL | $ 1,567.98 |

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md.

WITNESS my hand at Salisbury, Md., on this,

the 7th day of December, 1961

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 137

UNITED STATES

vs.

Oscar Dunn

# NOTICE OF TAX LIEN

Filed this 9th day of January, 1962, at 12:05 p.m.

L. Gordon Peppin
Clerk (or Registrar).

FORM 668 (REV. 3-61)



**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOT Except as otherwise provided in subsection (c lien imposed by section 6321 shall not be va against any mortgagee, pledgee, purchaser, o ment creditor until notice thereof has been fil the Secretary or his delegate—

(1) Under State or Territorial Laws.-- office designated by the law of the State or Te in which the property subject to the lien is sit whenever the State or Territary has by law desig an office within the State or Territary for the of such notice; or

(2) With Clerk of District Court.--In the of the clerk of the United States district court f judicial district in which the property subject lien is situated, whenever the State or Territory has nat by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office af the clerk of the United States District Caurt for the District of Columbia, if the properly subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territary regarding the form or content of a natice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's warth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corparation (including one issued by a government ar political subdivision thereof), with interest caupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of sit or receipt for, temporary or interim certifi- for, or warrant or right to subscribe to or pur- , any of the foregoing; negotiable instrument; oney.

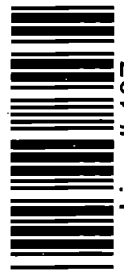
d) DISCLOSURE OF AMOUNT OF OUTSTAND- LIEN.--If a notice of lien has been filed under ction (a), the Secretary or his delegate is au- zed to provide by rules ar regulations the ex- o which, and the canditians under which, infar- n as to the amount of the outstanding obliga- ecured by the lien may be disclosed.

**6325. RELEASE OF LIEN OR PARTIAL SCHARGE OF PROPERTY.**

a) RELEASE OF LIEN.--Subject to such rules gulations as the Secretary or his delegate may ribe, the Secretary or his delegate may issue a cate of release af any lien imposed with respect y internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating ta terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



| Form 668 (REV. MAR. 1961) | U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE<br>**NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS** |
|---|---|

| DISTRICT | NO. |
|---|---|
| Baltimore | S - 938 |

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue Laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
Oscar Dunn

RESIDENCE OR PLACE OF BUSINESS
Sea Food House, Chester, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| WT-FICA | 12-165015(61) | 2/Q/61 | 12/1/61 | $ 205.18 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 205.18 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 5th day of January, 1962

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 138

# UNITED STATES

vs.

Oscar Dunn

# NOTICE OF TAX LIEN

Filed this 12th day of January, 1962, at 11 A.M.

Liber T.S.P. No. 1, folio 2

T. Gordon Pippin
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA[illegible] PLEDGEES, PURCHASERS, AND JUDG[illegible] CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO[illegible] Except as otherwise provided in subsection [illegible] lien imposed by section 6321 shall not be v[illegible] against any mortgagee, pledgee, purchaser, [illegible] ment creditor until notice thereof has been f[illegible] the Secretary or his delegate—

(1) Under State or Territorial Laws.[illegible] office designated by the law of the State or T[illegible] in which the property subject to the lien is si[illegible] whenever the State or Territory has by law des[illegible] an office within the State or Territory for th[illegible] of such notice; or

(2) With Clerk of District Court.--In the [illegible] of the clerk of the United States district court [illegible] judicial district in which the property subject [illegible] lien is situated, whenever the State or Territ[illegible] not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or pur[illegible]se, any of the foregoing; negotiable instrument; [illegible]money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND[illegible] LIEN.--If a notice of lien has been filed under [illegible]section (a), the Secretary or his delegate is au[illegible]ized to provide by rules or regulations the ex[illegible] to which, and the conditions under which, infor[illegible]ion as to the amount of the outstanding obliga[illegible] secured by the lien may be disclosed.

**[illegible]. 6325. RELEASE OF LIEN OR PARTIAL [illegible]ISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules [illegible]egulations as the Secretary or his delegate may [illegible]cribe, the Secretary or his delegate may issue a [illegible]ficate of release of any lien imposed with respect [illegible]ny internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 138

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: S - 944

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Oscar Dunn

RESIDENCE OR PLACE OF BUSINESS: Sea Food House, Chester, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| WT-FICA | 12-165346(61) | 3/Q/61 | 12/15/61 | $ 524.53 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 524.53 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 10th day of January, 1962

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

jrl

**PART 1 - To be retained by recording office**

No. 139

# UNITED STATES

vs.

William L. Roberts &
Marguerite W. Roberts,
his wife

# NOTICE OF TAX LIEN

Filed this 18th day of January, 1962, at 2 P. M.
Recorded in Liber T.S. No. 1, folio 2

T. Gordon Coppuck
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO Except as otherwise provided in subsection ( lien imposed by section 6321 shall not be va against any mortgagee, pledgee, purchaser, o ment creditor until notice thereof has been fil the Secretary or his delegate—

(1) Under State or Territorial Laws.-- office designated by the law of the State or Te in which the property subject to the lien is sit whenever the State or Territory has by law desig an office within the State or Territory for the of such notice; or

(2) With Clerk of District Court.--In the of the clerk of the United States district court f judicial district in which the property subject lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 632] has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certifi- for, or warrant or right to subscribe to or pur- e, any of the foregoing; negotiable instrument; oney.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND- LIEN.--If a notice of lien has been filed under ction (a), the Secretary or his delegate is au- zed to provide by rules or regulations the ex- to which, and the conditions under which, infor- on as to the amount of the outstanding obliga- secured by the lien may be disclosed.

**6325. RELEASE OF LIEN OR PARTIAL SCHARGE OF PROPERTY.**

a) RELEASE OF LIEN.--Subject to such rules gulations as the Secretary or his delegate may ribe, the Secretary or his delegate may issue a icate of release of any lien imposed with respect y internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 139

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore Md

NO.: S - 952

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

William L & Marguerite W. Roberts

RESIDENCE OR PLACE OF BUSINESS

Queenstown Md

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | DP 21207 (61) | 1959 | 6/2/61 | $ 101.04 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 101.04 |

Clerk of The Circuit Court
Queen Anne County
Centreville Md.

WITNESS my hand at Salisbury Md., on this,

the 16th day of January, 19 62

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 140

**UNITED STATES**

vs.

David L. + Phyllis Jones

# NOTICE OF TAX LIEN

Filed this 14th day of March, 1962, at 11:15 a.m.
Recorded in Liber T.S.P. No. 1 folio 2
Tax Lien Record Book.
A. Gordon Dippin
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether reol or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is mode ond shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTG PLEDGEES, PURCHASERS, AND JUD CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT N Except as otherwise provided in subsectio lien imposed by section 6321 shall not be against any mortgagee, pledgee, purchaser, ment creditor until notice thereof has been the Secretory or his delegate—

(1) Under State or Territorial Law office designated by the law of the State or in which the property subject to the lien is whenever the State or Territory has by law de an office within the State or Territory for t of such notice; or

(2) With Clerk of District Court.--In t of the clerk of the United States district cou judicial district in which the property subje lien is situated, whenever the State or Terr not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by o government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participotion in, certificate of deposit or receipt for, temporary or interim certifi- le for, or warrant or right to subscribe to or pur- ase, any of the foregoing; negotiable instrument; money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND- G LIEN.--If a notice of lien has been filed under bsection (a), the Secretary or his delegate is au- rized to provide by rules or regulations the ex- t to which, ond the conditions under which, infor- tion as to the amount of the outstanding obliga- n secured by the lien moy be disclosed.

**C. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules regulations as the Secretary or his delegate may escribe, the Secretary or his delegate may issue a tificate of release of any lien imposed with respect any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond ond sureties thereon, as may be specified by such rules or regulations.

Lien # 140

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore Md

NO: S-991

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

David L & Phyllis Jones

RESIDENCE OR PLACE OF BUSINESS

Chester Md

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | DP 12492 (61) | 1958 Del | 12/1/61 | $ 485.93 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 485.93 |

Clerk of the Circuit Court
Queen Anne County
Centreville Md

WITNESS my hand at Salisbury Md, on this,

the 9th day of March, 1962

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machis | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 141

UNITED STATES

vs.

# RELEASE OF TAX LIEN

Re 13411

Filed this 22 nd day of

November, 1965 2:30 P. M.,

and proper entry made in Release of Liens

Circ Book No. 1, page 2

Charles W. Cecil

Clerk (~~or Registrar~~).

FORM 668 (REV. 3-61)

Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: BALTIMORE

NO.: S- 1012

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on April 13, 1962, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

JAMES O. Jr. & IRENE GIBBS

RESIDENCE OR PLACE OF BUSINESS

GRASONVILLE, MARYLAND

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| INCOME | OP 302333(61) | 1960 | 6-23-61 | $ 140.08 |
| INCOME | D 116323(61) | 1959 Addl. | 10-27-61 | 523.91 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 663.99 |

Clerk of the Circuit Court
for Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this,

the 26th day of October, 1965

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jno. B. Zeller | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 141

# UNITED STATES

vs.

James O. Jr. &
Irene Gibbs

# NOTICE OF TAX LIEN

Filed this 13th day of April 1962, at 3 P.m.
Recorded in Liber T.S.P. No 1 folio 2
T. Gordon Pippin
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

| Form 668 (REV. MAR. 1961) | U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE<br>**NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS** |
|---|---|

DISTRICT: BALTIMORE | NO.: S- 1012

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

JAMES O. Jr. & IRENE GIBBS

RESIDENCE OR PLACE OF BUSINESS

GRASONVILLE, MARYLAND

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| INCOME | OP 302333(61) | 1960 | 6-23-61 | $ 140.08 |
| INCOME | D 116323(61) | 1959 Addl. | 10-27-61 | 523.91 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 663.99 |

Clerk of Circuit Court for Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the Tenth day of April, 19 62

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | JOHN H. WALSH | GROUP SUPERVISOR |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 142

UNITED STATES

vs.

Estate of:
J. Bowen Fromm
deceased

NOTICE OF TAX LIEN

Filed this 18th day of July, 1962, at 2 P.m.
Recorded in Liber TAP No 1, folio 2, Federal Tax Lien Record
T. Sorden Pippin
Clerk (or Registrar).

FORM 668 (REV. 3-61)

INTERNAL REVENUE CODE OF 1954

SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continu[illegible] the liability for the amount so assessed is satis[illegible] becomes unenforceable by reason of lapse of [illegible]

SEC. 6323. VALIDITY AGAINST MORTGA[illegible] PLEDGEES, PURCHASERS, AND JUDG[illegible] CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT NOT[illegible] Except as otherwise provided in subsection ([illegible] lien imposed by section 6321 shall not be v[illegible] against any mortgagee, pledgee, purchaser, o[illegible] ment creditor until notice thereof has been filed [illegible] Secretary or his delegate —

(1) Under State or Territorial Laws. — [illegible] office designated by the law of the State or Te[illegible] in which the property subject to the lien is sit[illegible] whenever the State or Territory has by law desig[illegible] an office within the State or Territory for the fil[illegible] such notice; or

(2) With Clerk of District Court. — In the [illegible] of the clerk of the United States district court fo[illegible] judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia. — In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE. — If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES. —

(1) Exception. — Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security. — As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, [illegible]re of stock, voting trust certificate, or any certifi[illegible]e of interest or participation in, certificate of [illegible]osit or receipt for, temporary or interim certifi[illegible]e for, or warrant or right to subscribe to or pur[illegible]se, any of the foregoing; negotiable instrument; [illegible]money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND[illegible] LIEN. — If a notice of lien has been filed under [illegible]section (a), the Secretary or his delegate is au[illegible]ized to provide by rules or regulations the extent [illegible]hich, and the conditions under which, information [illegible]o the amount of the outstanding obligation se[illegible]d by the lien may be disclosed.

[illegible] 6325. RELEASE OF LIEN OR PARTIAL [illegible]ISCHARGE OF PROPERTY.

[illegible]) RELEASE OF LIEN. — Subject to such rules or [illegible]lations as the Secretary or his delegate may [illegible]cribe, the Secretary or his delegate may issue a [illegible]ficate of release of any lien imposed with respect to any internal revenue tax if —

(1) Liability Satisfied or Unenforceable. — The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted. — There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 142

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

NO.: S- 1064

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: ESTATE OF: J. BOWEN FROMM Dec'd

RESIDENCE OR PLACE OF BUSINESS: Grasonville, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 5 166234 62L | 2 Q 61 Del. | 5 18 62 | $ 180.00 |
| 941 | 5 166236 62L | 3 Q 61 Del. | 5 18 62 | 177.42 |
| 941 | 5 166139 62L | 4 Q 61 Del. | 5 18 62 | 167.74 |
| 941 | 5 166179 62L | 1 Q 62 | 5 18 62 | 118.88 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 644.04 |

Circuit Court of Queen Anne's County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 11th day of July, 19 62

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| FRANCIS G. DUEHAY, Acting | John H. Walsh | Group Supervisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 — To be retained by recording office**

No. 143

UNITED STATES

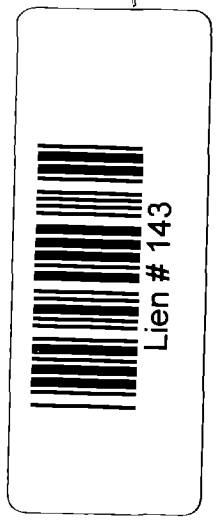
vs.

# RELEASE OF TAX LIEN

Filed this 12 day of December, 1962 — M., and proper entry made in T S P — Book No. 1, page 3

Charles W Cecil
Clerk (~~or Registrar~~).

FORM 668 (REV. 11-61)



Form 668
(REV. NOV. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: Baltimore

SERIAL NUMBER: S-1124

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 27, 1962, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
G. T. & E. W. James

RESIDENCE OR PLACE OF BUSINESS
Queenstown, Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 1961 Income | 5/25/62 | 62L 52 b22060467 | 1,012.01 |
| PLACE OF FILING: Clerk of the Circuit Court, Queen Anne County, Centreville, Maryland | | TOTAL | $ 1,012.01 |

WITNESS my hand at Baltimore, Md., on this,

the 5th day of December, 1962

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Francis G. Duehay Acting | Jno. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 143

# UNITED STATES

vs.

G. T. & E. W. Jones

# NOTICE OF TAX LIEN

Filed this 27th day of September, 1962, at 2 P m.
Recorded in Liber T. S. P. No. 1 folio 12, Tax Lien Record
L. Gordon Pippin
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instruments or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore

SERIAL NUMBER
S-1124

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
G. T. & E. W. James

RESIDENCE OR PLACE OF BUSINESS
Queenstown, Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 1961 Income | 5/25/62 | 62L 52 422060467 | 1,012.01 |

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County,
Centreville, Maryland

TOTAL $ 1,012.01

WITNESS my hand at Salisbury, Maryland, on this,

the 18th day of September, 19 62

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 144

**UNITED STATES**

**vs.**

Alfred Dillon Hooten

# RELEASE OF TAX LIEN

**Filed this** 21st **day of** Jan., **19**63 **M.,**

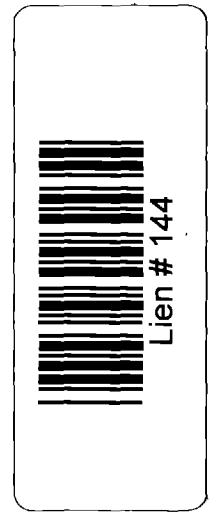
**and proper entry made in** DSP

**Book No.** 1, **page** 2

Charles H. Cecil

**Clerk (~~or Registrar~~).**

FORM 668 (REV. 3-61)



Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

**(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)**

DISTRICT: BALTIMORE

NO.: 3 - 1131

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on October 9, 19 62, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

ALFRED KELLAR HOXTER

RESIDENCE OR PLACE OF BUSINESS

Crasonville, Md.

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 5 165031 62L | 4 Q 61 Dcl. | 5 4 62 | $ 608.24 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 608.24 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this,

the 29th day of October, 19 62

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jas. B. Zeiler | Special Procedures Advisor |

NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 — To be used for recording purposes**

No. 144

# UNITED STATES

vs.

Alfred Kellar Foster

# NOTICE OF TAX LIEN

Filed this 9th day of October, 1962, at 12:30 P.M.
Recorded in Liber T.S.P. No 1 folio 2, a Tax Lien Record
J. Sowden Pippin
Clerk (~~or Registrar~~).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE. — Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate —

(1) Under State or Territorial Laws. — In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court. — In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia. — In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE. — If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES. —

(1) Exception. — Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security. — As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. — If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN. — Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if —

(1) Liability Satisfied or Unenforceable. — The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted. — There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

NO.: S - 1133

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: ALFRED KELLAR HOXTER

RESIDENCE OR PLACE OF BUSINESS: Grasonville, Md.

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 5 165031 62L | 4 Q 61 Del. | 5 4 62 | $ 608.24 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 608.24 |

Clerk of Circuit Court of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 4th day of October, 1962

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| FRANCIS G. DUEHAY, Acting | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 — To be retained by recording office**

No. 145

**UNITED STATES**

**vs.**

Oscar Dunn

# NOTICE OF TAX LIEN

**Filed this** 18th **day of** October, **1962**, **at** 10:45 **A. m.**

Recorded in Liber T.S.P. No 1, folio 2, a Tax Lien Record Book.

J. Gordon Pappin

**Clerk (or Registrar).**

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to poy any tax neglects or refuses to pay the same after demond, the omount (including any interest, odditianol omount, oddition to tax, or ossessoble penolty, together with ony costs thot moy accrue in oddition thereto) shall be a lien in fovor of the United States upon oll property ond rights to property, whether real or personol, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by low, the lien imposed by section 6321 sholl orise at the time the ossessment is made and sholl continue until the liobility for the omount so ossessed is sotisfied or becomes unenforceoble by reoson of lopse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

(o) INVALIDITY OF LIEN WITHOUT NOT Except os otherwise provided in subsection (c) lien imposed by section 6321 sholl not be val against any mortgagee, pledgee, purchaser, or ment creditor until notice thereof hos been file the Secretory or his delegote—

(1) Under Stote or Territorlol Lows.--I office designated by the low of the State or Ter in which the proporty subject to the lien is situ whenever the Stote or Territory hos by low c noted an office within the Stote or Territory fc filing of such notice; or

(2) With Clerk of District Court.--In the of the clerk of the United States district court for the judiciol district in which the property subject to the lien is situated, whenever the Stote or Territory hos not by law designoted on office within the Stote or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United Stotes District Court for the District of Columbia, if the property subject to the lien is situoted in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuont to subsection (o)(1) is in such form os would be volid if filed with the clerk of the United States district court pursuont to subsection (o)(2), such notice shall be volid notwithstonding ony low of the Stote or Territory regarding the form or content of a notice of lien.

Lien #145

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of o lien provided in section 6321 hos been filed in the manner prescribed in subsection (a) of this section, the lien sholl not be volid with respect to o security) os defined in paragraph (2) of this subsection, os ogoinst ony mortgogee, pledgee, or purchaser of such security, for on adequate and full consideroion in money or money's worth, if at the time of such mortgage, pledge, or purchose such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" meons any bond, debenture, note, or certificate or other evidence of indebtedness, issued by ony corporation (including one issued by o government or politicol subdivision thereof), with interest coupons or in registered form, shore of stock, voting trust certificote, or any certificate of interest or portication in, certificate of deposit or receipt for, temporory or interim certificate for, or worrant or right to subscribe to or purhose, ony of the foregoing negotiable instrument; r money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDNG LIEN.--If a notice of lien has been filed under ubsection (o), the Secretary or his delegate is authorized to provide by rules or regulations the exent to which, ond the conditions under which, inforation as to the amount of the outstonding obligaion secured by the lien may be disclosed.

**EC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(o) RELEASE OF LIEN.--Subject to such rules r regulations as the Secretory or his delegate moy prescribe, the Secretary or his delegote moy issue o ertificate of release of any lien imposed with respect o ony internal revenue tox if--

(1) Liobility Sotisfied or Unenforceoble.--The Secretory or his delegote finds that the liability for the omount assessed, together with oll interest in respect thereof, has been fully sotisfied, hos become legolly unenforceable, or, in the cose of the estate tax imposed by chapter 11 or the gift tax imposed by chopter 12, hos been fully sotisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Seeretory or his delegote and accepted by him o bond that is conditioned upon the payment of the amount ossessed, together with oll interest in respect thereof, within the time prescribed by low (including any extension of such time), and thot is in occordonce with such requirements relating to terms, canditions, and form of the bond and sureties thereon, os moy be specified by such rules or regulotions.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

SERIAL NUMBER: S-1157

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Oscar Dunn

RESIDENCE OR PLACE OF BUSINESS: Sea Food House, Chester, Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 4/Q/61 | 2/23/62 | 2 166730 62L | $512.63 |

PLACE OF FILING: Clerk of the Circuit Court of Queen Anne County Centreville, Maryland

TOTAL: $ 512.63

WITNESS my hand at Salisbury, Maryland, on this, the 16th day of October, 19 62

DISTRICT DIRECTOR OF INTERNAL REVENUE: Irving Machiz

BY (Signature): John H. Wahl

TITLE: Collection Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 146

# UNITED STATES

vs.

Percy & Mattie Ennis

# NOTICE OF TAX LIEN

Filed this 15th day of November, 1962, at 2 P. m.
Recorded in Liber T.S.P. No. 1 folio 2, a Federal Tax Lien Record
J. Gordon Pippin
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (b), the lien imposed by section 6321 shall not be valid against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Law.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

Lien # 146

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

SERIAL NUMBER: S - 1183

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Percy & Mattie Ennis

RESIDENCE OR PLACE OF BUSINESS

Rt. 1, Box 143A, Centreville, Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| Income - 1960 Addl. | 8/17/62 | D 113005 62L | 129.64 |
| Income - 1961 | 3/16/62 | 52 232033059 | 96.70 |
| | | | |

PLACE OF FILING: Clerk of Circuit Court
Queen Anne County
Centreville, Md.

TOTAL $ 226.34

WITNESS my hand at Salisbury, Md., on this,

the 9th day of November, 1962

DISTRICT DIRECTOR OF INTERNAL REVENUE: Irving Machiz

BY (Signature): Jackson R Lynn

TITLE: Acting Group Supervisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

Re # 4597
Release filed Dec. 19, 1963

No. 147

**UNITED STATES**

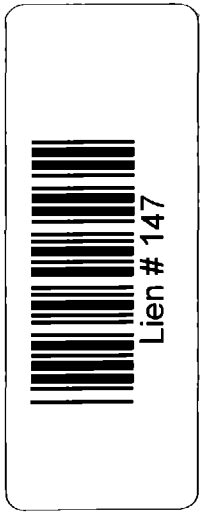
**vs.**

# RELEASE OF TAX LIEN

Re 4597
**Filed this** 19th **day of**
December, **19**63 **M.,**
**and proper entry made in** Federal Tax
Lien T.S.P. **Book No.** 1, **page** 2.

Chas. W. Cecil
**Clerk (or Registrar).**

FORM 668 (REV. 3-61)



Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

**(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)**

DISTRICT: BALTIMORE

NO.: S - 1185

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on November 19, 1962, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

IRVIN L. & MARY J. WALLS

RESIDENCE OR PLACE OF BUSINESS

Sudlersville, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | 52 341299247 | 1961 | 5 18 62 | $ 158.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 158.00 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this,

the 17th day of December, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jos. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 — To be used for recording purposes**

No. 147.

UNITED STATES

vs.

Irvin L. & Mary Walls

# NOTICE OF TAX LIEN

Filed this 19th day of Nov., 1962, at 11 A m.
Recorded in Liber T.S.P. No. 1 folio 2, a Federal Tax Lien Book
J. Borden Phipps
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT NOTICE. — Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate —

(1) Under State or Territorial Laws. — In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court. — In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia. — In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE. — If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES. —

(1) Exception. — Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security. — As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form; share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument, or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. — If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN. — Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if —

(1) Liability Satisfied or Unenforceable. — The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has became legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted. — There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties therein, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

NO.: S - 1185

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: IRVIN L. & MARY J. WALLS

RESIDENCE OR PLACE OF BUSINESS: Sudlersville, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | 52 341299247 | 1961 | 5 18 62 | $ 158.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 158.00 |

Clerk of Circuit Court of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 13th day of November, 1962

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | Jackson R Lynn | Act. COLLECTION MANAGER |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 — To be retained by recording office**

No. 148

# UNITED STATES

vs.

W. Oscar & Josephine Dunn

# NOTICE OF TAX LIEN

Filed this 12th day of December, 1962, at 11 A.m. in Liber T.S.P. no 1, folio 2, Fed Tax Lien Record

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 3-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO Except as otherwise provided in subsection lien imposed by section 6321 shall not be v against any mortgagee, pledgee, purchaser, ment creditor until notice thereof has been f the Secretary or his delegate—

(1) Under State or Territorial Laws. office designated by the law of the State or T in which the property subject to the lien is si whenever the State or Territory has by law des an office within the State or Territory for th of such notice; or

(2) With Clerk of District Court.--In the of the clerk of the United States district court judicial district in which the property subject lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser, of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certifi- for, or warrant or right to subscribe to or pur- e, any of the foregoing; negotiable instrument; money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND- LIEN.--If a notice of lien has been filed under ection (a), the Secretary or his delegate is au- ized to provide by rules or regulations the ex- to which, and the conditions under which, infor- ion as to the amount of the outstanding obliga- secured by the lien may be disclosed.

**. 6325. RELEASE OF LIEN OR PARTIAL ISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules egulations as the Secretary or his delegate may cribe, the Secretary or his delegate may issue a ficate of release of any lien imposed with respect ny internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 148

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT · INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: S-1215

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: W. Oscar & Josephine Dunn

RESIDENCE OR PLACE OF BUSINESS: Chester, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | 256049868 62L | 1961 | 5/4/62 | $ 70.94 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 70.94 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 7th day of December, 1962

DISTRICT DIRECTOR OF INTERNAL REVENUE: Acting
Francis G. Duehay

BY (Signature): John H. Walsh

TITLE: Collection Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 149

# UNITED STATES

vs.

Allen Smith

# NOTICE OF TAX LIEN

**Filed this** 20th **day of**

December, **1962**, **at** 11 A.m.

Recorded in Liber T.S.P. No. 1, folio 2, Federal Tax Lien Record for Queen Anne's Co.

Charles W. Cecil

**Clerk (or Registrar).**

FORM 668 (REV. 3-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to poy ony tax neglects or refuses to pay the same after demand, the amount (including any interest, additionol amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be o lien in favor of the United States upon all property ond rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by low, the lien imposed by section 6321 sholl orise at the time the assessment is mode and sholl continue until the liability for the amount so assessed is sotisfie becomes unenforceable by reason of lopse of tim

**SEC. 6323. VALIDITY AGAINST MORTGAG PLEDGEES, PURCHASERS, AND JUDGM CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE Except as otherwise provided in subsection (c), lien imposed by section 6321 shall not be vali against any mortgogee, pledgee, purchoser, or j ment creditor until notice thereof has been filed by Secretary or his delegate —

(1) Under State or Territorial Laws. — In office designated by the low of the Stote or Terri In which the property subject to the lien is situa whenever the Stote or Territory hos by law designa on office within the Stote or Territory for the filing such notice; or

(2) With Clerk of District Court. — In the of of the clerk of the United Stotes district court for judicial district in which the property subject to the lien is situated, whenever the Stote or Territory hos not by law designated on office within the Stote or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia. — In the office af the clerk of the United States District Court for the District af Columbia, if the property subject to the lien is situated in the District of Columbio.

(b) FORM OF NOTICE. — If the notice filed pursuont to subsection (a)(1) is in such form as would be valid if filed with the clerk af the United States district court pursuont to subsection (o)(2), such natice sholl be volid notwithstonding ony low of the Stote or Territory regarding the form or content of o notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES. —

(1) Exception. — Even though notice of a lien provided in section 6321 hos been filed in the manner prescribed in subsection (o) of this section, the lien sholl not be valid with respect to a security, as defined in parogroph (2) of this subsection, os against ony mortgogee, pledgee, or purchoser of such security, far on adequate and full considerotion in money or money's worth, if ot the time of such mortgoge, pledge, ar purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security. — As used in this subsection, the term "security" means ony band, debenture, note, or certificote or other evidence of indebtedness, issued by ony corporation (including one issued by o government or politicol subdivision thereof), with interest coupons or in registered form, of stock, voting trust certificote, or any certifi- of interest ar participotian in, certificate of it or receipt for, temporory or interim certifi- or, or worront or right to subscribe to or pur- ony of the foregoing; negotioble instrument; ney.

d) DISCLOSURE OF AMOUNT OF OUTSTAND- IEN. — If o notice of lien has been filed under tion (o), the Secretory or his delegote is ou- d to provide by rules or regulations the extent ch, ond the conditions under which, informotian the amount of the outstonding obligotion se- by the lien moy be disclosed.

**6325. RELEASE OF LIEN OR PARTIAL CHARGE OF PROPERTY.**

ELEASE OF LIEN. — Subject to such rules ar ions os the Secretory or his delegate moy be, the Secretory ar his delegote may issue a te of releose of any lien imposed with respect internol revenue tax if —

(1) Liobility Satisfied or Unenforceoble. — The Secretory or his delegate finds thot the liability for the amount ossessed, together with all interest in respect thereof, has been fully sotisfied, hos become legolly unenforceable, or, in the case of the estate tox imposed by chopter 11 or the gift tox imposed by chopter 12, has been fully sotisfied or provided for; or

(2) Bond Accepted. — There is furnished to the Secretory or his delegote and occepted by him a band that is conditioned upon the poyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in occordonce with such requirements relating ta terms, conditions, and form af the bond and sureties thereon, os may be specified by such rules or regulations.

Lien #149

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

NO.: S - 1225

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Allen Smith aka "Buck Britton"

RESIDENCE OR PLACE OF BUSINESS: Box 88 Rt. 5 Grasonville Md.

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | 52 252031702 | 1960 | 5 26 61 | $ 111.16 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 111.16 |

Clerk of Circuit Court for Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 10th day of December, 19 62

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | John H. Wolk | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 — To be retained by recording office**

No. 150

**UNITED STATES**

**vs.**

# RELEASE OF TAX LIEN

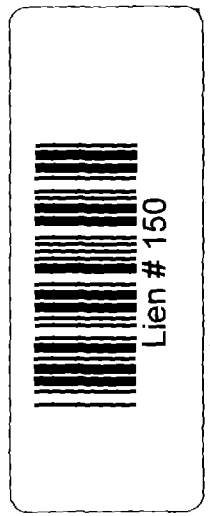
Re 2717

Filed this 25 day of July, 19 63 11:29 A. M., and proper entry made in Federal Tax Lien T. S. L. Book No. 1, page 2

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 3-61)

1.00 pd



Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

**(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)**

DISTRICT: BALTIMORE

NO.: S - 1175

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on _____, 19____, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: EASTERN CORP.

RESIDENCE OR PLACE OF BUSINESS: Stevensville Md.

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 4 62<br>6200 165334 | 4 0 62 | 2 11 63 | $ 2,527.56 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 2,527.56 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

**WITNESS** my hand at Baltimore, Md., on this,

the 26th day of June, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jos. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 — To be used for recording purposes**

No. 150

UNITED STATES

vs.

Eastern Corp

NOTICE OF TAX LIEN

Filed this 21st day of

Feb. 1963 at 10 A m.

in Liber T.S.P. No. 1, folio 2

Federal Tax Lien Record

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE. — Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate —

(1) Under State or Territorial Laws. — In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court. — In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia. — In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE. — If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES. —

(1) Exception. — Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security. — As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. — If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN. — Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if —

(1) Liability Satisfied or Unenforceable. — The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted. — There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

NO.: S - 1275

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: EASTERN CORP.

RESIDENCE OR PLACE OF BUSINESS: Stevensville Md.

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 4 62<br>6200 165334 | 4 Q 62 | 2 11 63 | $ 2,527.56 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 2,527.56 |

Clerk of Circuit Court for Queen Anne County Maryland
Court House
Centreville, Maryland

WITNESS my hand at ~~Xxxx~~ Salisbury, Maryland, on this,

the 15th day of February, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | Jackson R. Lynn | acting COLLECTION MANAGER |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 — To be retained by recording office**

No. 151

UNITED STATES

vs.

# RELEASE OF TAX LIEN

Re 1895

Filed this 20th day of May, 1963 12 A.M., and proper entry made in Federal Tax Lien 2SP40 Book No. 1, page 2

Charles W. Cecil
Clerk (~~or Registrar~~).

FORM 668 (REV. 3-61)

Lien # 151

Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT [redacted]INORE

NO. S - 1297

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 15, 1963, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: ALBERT D. & LENORA E. SMITH

RESIDENCE OR PLACE OF BUSINESS: CHASONVILLE MARYLAND

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| INCOME | CP 700235 62L | 1961 | 6 22 62 | $ 272.86 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 272.86 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this,

the 9th day of May, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jas. B. Zeeler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document) G.C.M. 26419, C.B. 1950-1, 125.1

**PART 3 - To be used for recording purposes**

No. 151

# UNITED STATES

vs.

Albert D. & Leona E. Smith

# NOTICE OF TAX LIEN

Filed this 15th day of March, 1963, at 12 o'clock p. m. in Liber T.S.P. No. 1, folio 2 Federal Tax Lien Records

Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territary regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

NO.: S - 129

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: ALBERT D. & LEONA E. SMITH

RESIDENCE OR PLACE OF BUSINESS: GRASONVILLE MARYLAND

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| INCOME | OP 700235 62L | 1961 | 6 22 62 | $ 272.86 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 272.86 |

Clerk of Circuit Court for Queen Anne County
Court House
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 11th day of March, 19 63

DISTRICT DIRECTOR OF INTERNAL REVENUE: IRVING MACHIZ

BY (Signature): John H Wahl

TITLE: Collection Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 152

UNITED STATES

vs.

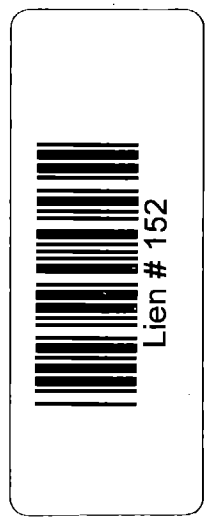
Matthews & Matthews
d/a Queenstown Ice Co

# RELEASE OF TAX LIEN

Filed this 19th day of
June, 1964 A. M.,
and proper entry made in Liber 2 S.P.
Book No. 1, page 3.

Charles W. Cecil
Clerk (~~or Registrar~~).

FORM 668 (REV. 3-61)



Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: BALTIMORE

NO.: 3 - 1301

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 19, 1963, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: MATTHEWS & MATTHEWS Trading as QUEENSTOWN ICE CO.

RESIDENCE OR PLACE OF BUSINESS: QUEENSTON MARYLAND

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 6201 165192 | 3 Q 62 Del. | 1 25 63 | $ 172.80 |
| 941 | 6200 2 165005 | 4 Q 62 | 2 1 63 | 18.10 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 190.90 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this,

the 29th day of October, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jas. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document) G.C.M. 26419, C.B. 1950-1, 125.1

**PART 3 - To be used for recording purposes**

No. 152

UNITED STATES

vs.

Matthews & Matthews
T/a Queenstown Ice Co.

# NOTICE OF TAX LIEN

Filed this 19th day of
March, 1963, at 12 A. m.
in Liber T.S.P. No. 1, folio 2,
Federal Tax Lien Record
Charles W. Read
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, of warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

NO.: S - 1301

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue Laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: MATTHEWS & MATTHEWS Trading as QUEENSTOWN ICE CO.

RESIDENCE OR PLACE OF BUSINESS: QUEENSTOWN MARYLAND

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 6201 165192 | 3 Q 62 Del. | 1 25 63 | $ 172.80 |
| 941 | 6200 2 165005 | 4 Q 62 | 2 1 63 | 18.10 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 190.90 |

Clerk of Circuit Court for Queen Anne County, Maryland
Court House, Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 13th day of March, 19 63

DISTRICT DIRECTOR OF INTERNAL REVENUE: IRVING MACHIZ

BY (Signature): John H. Walk

TITLE: Collection Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 153

# UNITED STATES

vs.

Lawrence Dunn

# NOTICE OF TAX LIEN

Filed this 20th day of March, 1963, at 10 A m. in Liber T.S.P. No. 1, folio 2, a Federal Tax Lien for Queen Anne's, Co.

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTG PLEDGEES, PURCHASERS, AND JUD CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NC Except as otherwise provided in subsection lien imposed by section 6321 shall not be v against any mortgagee, pledgee, purchaser, o ment creditor until notice thereof has been fi the Secretary or his delegate—

(1) Under State or Territorial Laws.-- office designated by the law of the State or T In which the property subject to the lien is sit whenever the State or Territory has by law nated an office within the State or Territory filing of such notice; or

(2) With Clerk of District Court.--In the of the clerk of the United States district court t judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the band and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

SERIAL NUMBER: S - 1302

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Lawrence Dunn

RESIDENCE OR PLACE OF BUSINESS: Chester Seafood House, Chester, Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 1/Q/62 | 3/14/63 | 6203 3 174187 | $115.54 |
| 941 2/Q/62 | 3/14/63 | 6203 3 174188 | 152.06 |
| 941 3/Q/62 | 3/14/63 | 6203 3 174189 | 385.85 |
| 941 4/Q/62 | 3/14/63 | 6203 3 174190 | 262.65 |
| | | TOTAL | $ 916.10 |

PLACE OF FILING
Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 15th day of March, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 154

# UNITED STATES

vs.

Leroy Bell

# NOTICE OF TAX LIEN

Filed this 26th day of March, 1963, at 11 A.m. in Liber T.S.P. no. 1, folio 2, a Federal Tax Lien of Queen Anne Co.

Charles W. Cecil

Clerk (~~or Registrar~~).

FORM 668 (REV. 3-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO Except as otherwise provided in subsection lien imposed by section 6321 shall not be v against any mortgagee, pledgee, purchaser, ment creditor until notice thereof has been f the Secretary or his delegate—

(1) Under State or Territorial Laws. office designated by the law of the State or T in which the property subject to the lien is s whenever the State or Territory has by law de an office within the State or Territory for th of such notice; or

(2) With Clerk of District Court.--In th of the clerk of the United States district cour judicial district in which the property subje lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certifi- for, or warrant or right to subscribe to or pur- e, any of the foregoing; negotiable instrument; oney.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND- LIEN.--If a notice of lien has been filed under ection (a), the Secretary or his delegate is au- ized to provide by rules or regulations the ex- to which, and the conditions under which, infor- ion as to the amount of the outstanding obliga- secured by the lien may be disclosed.

**. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules regulations as the Secretary or his delegate may scribe, the Secretary or his delegate may issue a tificate of release of any lien imposed with respect any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 154

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore Md

NO.: S - 1311

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Leroy Bell

RESIDENCE OR PLACE OF BUSINESS

Millington Md

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | BP 300159 62 | 1961 | 6/29/62 | $ 663.12 |
| WT FICA | 6200 165448 | 4/Q/62 | 2/15/63 | 616.49 |
| | | | TOTAL | $ 1279.61 |

Clerk of the Circuit Court
Queen Anne County
Centreville Md.

WITNESS my hand at Salisbury Md, on this,

the 21 st day of March 1963, 19

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 155

UNITED STATES

vs.

# RELEASE OF TAX LIEN

R 2 7 1 7

Filed this 25 day of July, 1963 11:33 A.M.,

and proper entry made in Federal Tax Lien

T.S.P. Book No. 1, page 2

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 3-61)

8

Loop d

Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: BALTIMORE

NO.: S - 1317

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 27, 1963, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

EASTERN CORP.

RESIDENCE OR PLACE OF BUSINESS

Stevensville Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 6300 3 165209 | 1st Qtr. 1963 | 3 19 63 | $ 1,935.97 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 1,935.97 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this,

the 26th day of June, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jos. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 155

# UNITED STATES

vs.

Eastern Corp.

# NOTICE OF TAX LIEN

Filed this 27th day of March, 1963, at 11 A.m. in Liber T.S.P. No. 1 folio 2, Federal Tax Lien for G.A. Co.

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954.

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made; and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT · INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

NO.: S - 1317

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

EASTERN CORP.

RESIDENCE OR PLACE OF BUSINESS

Stevensville Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 6300 3 165209 | 1st Qtr. 1963 | 3 19 63 | $ 1,935.97 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 1,935.97 |

Clerk of Circuit Court for Queen Anne County, Maryland
Court House
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 22nd day of March, 1963

DISTRICT DIRECTOR OF INTERNAL REVENUE: IRVING MACHIZ

BY (Signature): John H. Walsh

TITLE: COLLECTION MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 156

# UNITED STATES

vs.

Harry Thomas Jr

# NOTICE OF TAX LIEN

Filed this 4th day of April 1963, at 11 A.m.

recorded in Liber T. S. P. No. 1 folio 2, Federal Tax Lien Record

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORT[illegible] PLEDGEES, PURCHASERS, AND JU[illegible] CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT N[illegible] Except as otherwise provided in subsectio[illegible] lien imposed by section 6321 shall not be [illegible] against any mortgagee, pledgee, purchaser [illegible] ment creditor until notice thereof has been [illegible] the Secretary or his delegate—

(1) Under State or Territorial Law [illegible] office designated by the law of the State or [illegible] in which the property subject to the lien is [illegible] whenever the State or Territory has by law de[illegible] an office within the State or Territory for t[illegible] of such notice; or

(2) With Clerk of District Court.--In t[illegible] of the clerk of the United States district cou[illegible] judicial district in which the property subje[illegible] lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; money.

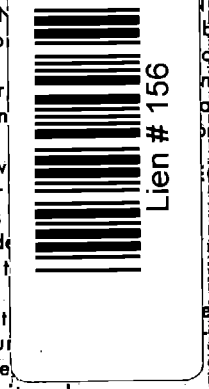
(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



Lien # 156

| Form 668 (REV. MAR. 1961) | U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE<br>**NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS** |
|---|---|

DISTRICT: BALTIMORE

NO.: S - 1313

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: HARRY THOMAS JR.

RESIDENCE OR PLACE OF BUSINESS: GRASONVILLE MARYLAND

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| INCOME | 52 252049065 | 1961 | 6 1 62 | $ 128.03 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 128.03 |

Clerk of Circuit Court for Queen Anne County, Maryland
Court House
Centreville, Maryland

WITNESS my hand at SALISBURY, MARYLAND, on this,

the 1st day of April, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | John H. Wahl | COLLECTION MANAGER |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 157

UNITED STATES

vs.

Mayers Construction Co., Inc.

# RELEASE OF TAX LIEN

Filed this 29th day of April, 1963 2:P M., and proper entry made in Federal Tax Lien Book No. TSP 1, page 2.

Charles W. Reed
Clerk (or Registrar).

FORM 668 (REV. 3-61)

Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT BALTIMORE

NO. S - 1324

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on April 4, 1963, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: MAYERS CONSTRUCTION CO INC.

RESIDENCE OR PLACE OF BUSINESS: BOX 45 CHESTER MD

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 6200 166012 | 4 Q 62 | 2 15 63 | $ 3,915.49 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 3,915.49 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this,

the 25th day of April, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | [signature] | Chief, Special Procedures Section |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 157

**UNITED STATES**

**vs.**

Mayers Construction Co. Inc.

# NOTICE OF TAX LIEN

Filed this 4th day of April, 1963, at 11 A. m.
Recorded in Liber T.S.P. No 1, folio 2, Federal Tax Lien Record
Charles W. Leech
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall *not* be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

NO. S - 1324

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: MAYERS CONSTRUCTION CO INC.

RESIDENCE OR PLACE OF BUSINESS: BOX 45 CHESTER MD

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 6200 166012 | 4 Q 62 | 2 15 63 | $ 3,915.49 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 3,915.49 |

Clerk of Circuit Court for Queen Anne County
Court House
Centreville, Maryland

WITNESS my hand at SALISBURY, MARYLAND, on this,

the 1st day of APRIL, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | John H. Wahl | COLLECTION MANAGER |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording offic**

No. 158

UNITED STATES

vs.

# RELEASE OF TAX LIEN

Re 1713

Filed this 2nd day of

May, 1963 4 P. M.,

and proper entry made in Federal Tax

Lien T.S.P. Book No. 1, page 3

Charles W. Pearl

Clerk (or Registrar).

FORM 668 (REV. 3-61)

Form 668 —
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: BALTIMORE

NO.: S - 1325

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on April 4th, 1963, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: CASTLE MARINA INC.

RESIDENCE OR PLACE OF BUSINESS: BOX 45 CHESTER, MARYLAND

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 6200 165498 | 4 Q 62 | 2 15 63 | $ 1,816.86 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 1,816.86 |

Clerk of the Circuit Court for Queen Anne County
Court House
Centreville, Maryland.

WITNESS my hand at Baltimore, Maryland, on this,

the 29th day of April, 1963.

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Francis G. Dunhay, Acting | Jos. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer outharized by law to take acknowledgments is not essential to the volidity of this document) G.C.M. 26419, C.B. 1950-1, 125.1

**PART 3 - To be used for recording purposes**

No. 158

**UNITED STATES**

**vs.**

Castle Marina, Inc.

# NOTICE OF TAX LIEN

**Filed this** 4th **day of**

April, **1963**, **at** 11:9 **m.**

Recorded in Liber 2 S.P. Folio 2, Federal Tax Lien Record.

Charles W. Reed

**Clerk (or Registrar).**

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

NO.: S - 1325

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: CASTLE MARINA INC.

RESIDENCE OR PLACE OF BUSINESS: BOX 45 CHESTER, MARYLAND

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 6200 165498 | 4 Q 62 | 2 15 63 | $ 1,816.86 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 1,816.86 |

Clerk of Circuit Court for Queen Anne County
Court House
Centreville, Maryland

WITNESS my hand at SALISBURY, MARYLAND, on this,

the 1st day of APRIL, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | John H. Wolk | COLLECTION MANAGER |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 - To be retained by recording office**

No. 159

UNITED STATES

VS.

# RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

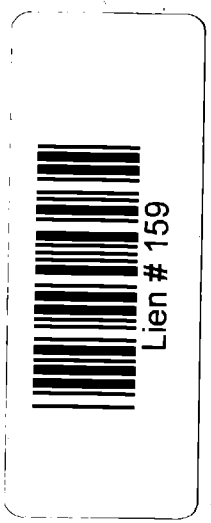
and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

FORM 668 (REV 2-77)



Form 668
(REV. 2-77)

DEPARTMENT OF THE TREASURY — INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1978 JUL 28 AM 9:41
QUEEN ANNE'S COUNTY

DISTRICT: Baltimore

SERIAL NUMBER: S - 1350

I hereby certify that as to the following-named taxpayer the requirements of section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on May 11, 19 63, is hereby authorized to make notation on the books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Paul S. & Ruth Leonard

RESIDENCE

Stevensville, Maryland

| KIND OF TAX (a) | TAX PERIOD ENDED (b) | DATE OF ASSESSMENT (c) | IDENTIFYING NUMBER (d) | UNPAID BALANCE OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | 1960 Addl. | 01-04-63 | D 120212 | 133.06 |
| | | | JUL 28-78 * | 27856 ******3.00 |
| | | | JUL 28-78 A | 27856 ******3.00 |

PLACE OF FILING

Clerk of Circuit Court
For Queen Anne County, Maryland
Court House, Centerville, Maryland

TOTAL $ 133.06

WITNESS my hand at Baltimore, Maryland, on this,

the 6th day of June, 19 78

SIGNATURE: Harvey Hammell

TITLE: Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

plk

PART 5 — To be used for recording purposes

No. 159

UNITED STATES

vs.

Paul S. & Ruth Leonard

# NOTICE OF TAX LIEN

Filed this 15th day of May 1963 at 3 P. m. recorded in Liber T.S.P.No 1, folio 2, Federal Tax Lien Record

Charles W. Cecil
Clerk (or Register).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT NOTICE. — Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate —

(1) Under State or Territorial Laws. — In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court. — In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia. — In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE. — If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES. —

(1) Exception. — Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security. — As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. — If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN. — Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if —

(1) Liability Satisfied or Unenforceable. — The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted. — There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

NO.: S - 1350

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: PAUL S & RUTH LEONARD

RESIDENCE OR PLACE OF BUSINESS: STEVENSVILLE MD

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| INCOME | D 120212 | 1960 Addl. | 1 4 63 | $ 133.06 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 133.06 |

CLERK OF CIRCUIT COURT FOR QUEEN ANNE COUNTY, MARYLAND
COURT HOUSE, CENTREVILLE, MARYLAND

WITNESS my hand at SALISBURY, MARYLAND, on this,

the 10th day of MAY, 19 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | John H. Wolf | COLLECTION MANAGER |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 — To be retained by recording office**

No. 160

**UNITED STATES**

**vs.**

Mayers Construction Co Inc.

# RELEASE OF TAX LIEN

Re 4272

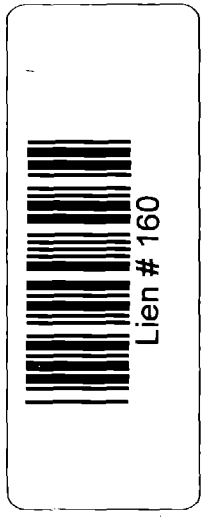
**Filed this** 26 **day of** November, **19** 63 **at** 9:00 **A. M.,**

**and proper entry made in** T.S.P. No. 1 **Book No.** 1, **page** 2

Charles W. Clark

**Clerk (or Registrar).**

FORM 668 (REV. 3-61)



Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

**(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)**

DISTRICT: BALTIMORE

NO.: 8 - 1361

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on June 6, 1963, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: [illegible]

RESIDENCE OR PLACE OF BUSINESS: [illegible]

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 52 0736562 | 63-3 | 5 27 63 | $ 4,144.32 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 4,144.32 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this,

the 18th day of November, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jas. B. Zuber | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

HR

**PART 3 — To be used for recording purposes**

No. 160

UNITED STATES

vs.

Mayers Construction Co.

NOTICE OF TAX LIEN

Filed this 6th day of June 1963 at 9 A.M. in Liber T.S.A. No. 1, folio 2, a Federal Tax Lien for P.A. Co.

Charles W. Reed

Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT NOTICE. — Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate —

(1) Under State or Territorial Laws. — In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territary for the filing of such notice; or

(2) With Clerk of District Court. — In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territary for the filing of such notice; ar

(3) With Clerk of District Court for District of Columbia. — In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE. — If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES. —

(1) Exception. — Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security. — As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons ar in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of depasit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. — If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclased.

SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN. — Subject to such rules ar regulations as the Secretary or his delegate may prescribe, the Secretary ar his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if —

(1) Liability Satisfied or Unenforceable. — The Secretary or his delegate finds that the liability far the amount assessed, together with all interest in respect thereaf, has been fully satisfied, has became legally unenforceable, or, in the case of the estate tax impased by chapter 11 ar the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted. — There is furnished to the Secretary or his delegate and accepted by him a band that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension af such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties therean, as may be specified by such rules or regulatians.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

NO.: S - 1361

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Interna Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: MAYERS CONSTRUCTION CO INC

RESIDENCE OR PLACE OF BUSINESS: POST OFFICE BOX 45 CHESTER MD

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 52 0736562 | 63-3 | 5 27 63 | $ 4,144.32 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 4,144.32 |

CLERK OF CIRCUIT COURT FOR QUEEN ANNE COUNTY, MARYLAND
COURT HOUSE
CENTREVILLE, MARYLAND

WITNESS my hand at SALISBURY, MARYLAND, on this,

the 31st day of MAY, 19 63

DISTRICT DIRECTOR OF INTERNAL REVENUE: IRVING MACHIZ

BY (Signature): John H. Wakf

TITLE: COLLECTION MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 — To be retained by recording office**

No. 161

**UNITED STATES**

**vs.**

Leroy Bell aka

# RELEASE OF TAX LIEN

R-9684

**Filed this** 28 **day of** January, **19**65 **10:50 A. M.,**

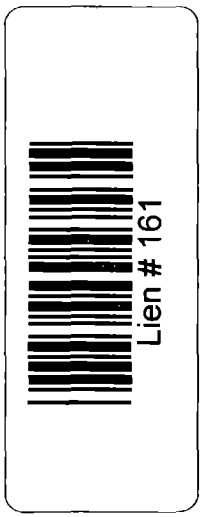
**and proper entry made in** Fed Tax Lien **Book No.** T.S.P., **page** 2

Charles W. Carr

**Clerk (or Registrar).**

FORM 668 (REV. 3-61)

1.00 pd



Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

**(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)**

DISTRICT: Baltimore Md

NO.: 8 - 1362

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on June 6, 19 63, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: Leroy Bell

RESIDENCE OR PLACE OF BUSINESS: Cambridge Md

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| | | | | $ |
| [illegible] | 52 0555393 | 1/0/63 | 5/16/63 | 523.65 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 523.65 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Md.

WITNESS my hand at Baltimore, Md., on this,

the 27th day of May, 19 64

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jas. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 — To be used for recording purposes**

No. 161

UNITED STATES

vs.

Leroy Bell

NOTICE OF TAX LIEN

Filed this 6th day of June 1963 at 9 A. m. in Liber T. S. P. No. 1, folio 2, a Federal Tax Lien for Queen A. Co.

Charles W. Reed
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE. — Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate —

(1) Under State or Territorial Laws. — In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court. — In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia. — In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE. — If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES. —

(1) Exception. — Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security. — As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. — If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN. — Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if —

(1) Liability Satisfied or Unenforceable. — The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted. — There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore Md

NO.: S - 1362

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Interna Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Leroy Bell

RESIDENCE OR PLACE OF BUSINESS

Cambridge Md

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| WT FICA | 52 0555898 | 1/Q/63 | 5/16/63 | $ 523.65 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 523.65 |

Clerk of the Circuit Court
Queen Anne County
Centreville Md

WITNESS my hand at Salisbury Md, on this,

the 4th day of June, 19 63

DISTRICT DIRECTOR OF INTERNAL REVENUE: Irving Machiz

BY (Signature): John H. Walsh

TITLE: Collection Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 — To be retained by recording office**

No. 162

**UNITED STATES**

**vs.**

# RELEASE OF TAX LIEN

Re 3634

**Filed this** 2nd **day of**

October, **1963** 9:A **M.,**

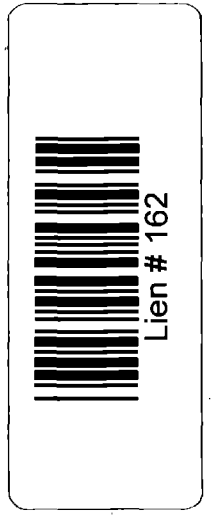
**and proper entry made in** Tax Liens

T.S.P. **Book No.** 1, **page**

Charles W. Cecil

**Clerk (~~or Registrar~~).**

FORM 668 (REV. 3-61)



Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

**(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)**

DISTRICT: BALTIMORE

NO. 3 - 1344

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on June 6, 1963, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: CASTLE MARINA INC

RESIDENCE OR PLACE OF BUSINESS: BOX 45 CHESTER MD

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 5207402L | 63-2 | 5 27 63 | $ 1,671.28 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 1,671.28 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this,

the 27th day of September, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jas. B. Fuller | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 — To be used for recording purposes**

No. 162

# UNITED STATES

vs.

Castle Marina Inc

# NOTICE OF TAX LIEN

Filed this 6th day of June 1963, at 9 A. m. in Liber 2.S.P. No. 1, folio 2, a Federal Tax Lien for Queen Annes Co. Charles W. Reed
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT NOTICE. — Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate —

(1) Under State or Territorial Laws. — In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court. — In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia. — In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE. — If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES. —

(1) Exception. — Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security. — As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. — If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN. — Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if —

(1) Liability Satisfied or Unenforceable. — The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has became legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted. — There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

NO.: S - 1344

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: CASTLE MARINA INC

RESIDENCE OR PLACE OF BUSINESS: BOX 45 CHESTER MD

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 520748024 | 63-3 | 5 27 63 | $ 1,671.28 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 1,671.28 |

CLERK OF CIRCUIT COURT FOR QUEEN ANNE COUNTY, MARYLAND
COURT HOUSE
CENTREVILLE MARYLAND

WITNESS my hand at SALISBURY, MARYLAND, on this,

the 31st day of ~~MAY~~ MAY, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | John H. Walsh | COLLECTION MANAGER |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 — To be retained by recording office**

No. 163

**UNITED STATES**

**vs.**

# RELEASE OF TAX LIEN

R 5685

**Filed this** 16th **day of** March, **19**64 **1:16 P. M.,**

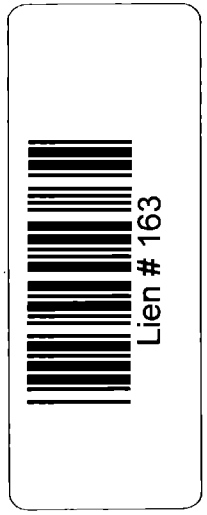
**and proper entry made in** T.S.P. **Book No.** 2, **page** 2

Charles W. Cecil

**Clerk (or Registrar).**

FORM 668 (REV. 3-61)

1.00 pd



Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

**(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)**

DISTRICT: Baltimore Md

NO.: S -1374

I hereby certify thot os to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all stotutory odditions provided by Section 6321; ond that the lien for such toxes and statutory additions hos thereby been releosed. The proper officer in the office where notice of internal revenue tax lien wos filed on July 11, 1963, is hereby authorized to make nototion on his books to show the release of soid lien, insofar os the lien relotes to the following taxes.

NAME OF TAXPAYER

William A Bode Sr. SS 520736825

RESIDENCE OR PLACE OF BUSINESS

Queenstown Md

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| | | | | $ |
| 941 | 6284 4 1740236 | 3 62 | 4 26 63 | 702.18 |
| 941 | 6284 4 1750301 | 4 62 | 4 26 63 | 99.13 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | TOTAL | | $ 801.31 |

Clerk of the Circuit Court
of Queen Anne County
Centreville, Md.

WITNESS my hond ot Baltimore, Md., on this,

the 5th day of March, 19 64

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jas. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 — To be used for recording purposes**

No. 163

**UNITED STATES**

vs.

William A. Rada, Sr.

# NOTICE OF TAX LIEN

Filed this 11th day of July, 1963, at 2 P.m. in Liber 2.S.P.No. 1, Folio 2, a Federal Tax Lien for Queen Anne's Co.

Charles W. Cecil
Clerk (or ~~Register~~).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE. — Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate —

(1) Under State or Territorial Laws. — In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court. — In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia. — In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE. — If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES. —

(1) Exception. — Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security. — As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. — If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN. — Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if —

(1) Liability Satisfied or Unenforceable. — The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted. — There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore Md

NO.: S -1374

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

William A Rada Sr EL 520736825

RESIDENCE OR PLACE OF BUSINESS

Queenstown Md

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| | | | | $ |
| 941 | 6204 4 1740236 | 3 62 | 4 26 63 | 702.18 |
| 941 | 6204 4 1730301 | 4 62 | 4 26 63 | 99.13 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 801.31 |

Clerk of the Circuit Court
Queen Anne County
Centreville Md.

WITNESS my hand at Salisbury Md, on this,

the 8th day of July, 19 63

DISTRICT DIRECTOR OF INTERNAL REVENUE: Francis G Duehay Acting

BY (Signature): John H. Wahl

TITLE: Collection Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 — To be retained by recording office**

No. 164

# UNITED STATES

vs.

Arthur Lee

## NOTICE OF TAX LIEN

Filed this 19th day of July, 1963, at 11 A.m. in liber I.S.P. No. 1, folio 2, Federal Tax Lien for Queen Anne's Co.

Charles W. Cecil
Clerk (~~or Registrar~~).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfi becomes unenforceable by reason of lapse of ti

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTI Except as otherwise provided in subsection (c lien imposed by section 6321 shall not be va against any mortgagee, pledgee, purchaser, or ment creditor until notice thereof has been filed Secretary or his delegate —

(1) Under State or Territorial Laws. — office designated by the law of the State or Te in which the property subject to the lien is situ whenever the State or Territory has by law desig an office within the State or Territory for the fil such notice; or

(2) With Clerk of District Court. — In the of the clerk of the United States district court f judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia. — In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE. — If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES. —

(1) Exception. — Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security. — As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certifi of interest or participation in, certificate of sit or receipt for, temporary or interim certifi for, or warrant or right to subscribe to or pur e, any of the foregoing; negotiable instrument; oney.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND LIEN. — If a notice of lien has been filed under ection (a), the Secretary or his delegate is au zed to provide by rules or regulations the extent hich, and the conditions under which, information the amount of the outstanding obligation se d by the lien may be disclosed.

**6325. RELEASE OF LIEN OR PARTIAL ISCHARGE OF PROPERTY.**

) RELEASE OF LIEN. — Subject to such rules or lations as the Secretary or his delegate may cribe, the Secretary or his delegate may issue a ficate of release of any lien imposed with respect ny internal revenue tax if —

(1) Liability Satisfied or Unenforceable. — The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted. — There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 164

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore Md

NO.: S - 1381

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue aws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Arthur Lee

RESIDENCE OR PLACE OF BUSINESS

c/o Post Office Centreville Md

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| | | | | $ |
| Income | 61D 130035 | Addl 1961 | 5 17 63 | 255.68 |
| Income | 63L 52 331140851 | 1962 | 5 24 63 | 195.45 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 451.13 |

Clerk of the Circuit Court
Queen nne County
Centreville Md

WITNESS my hand at Salisbury Md, on this,

the 16th day of July, 1963

DISTRICT DIRECTOR OF INTERNAL REVENUE: Francis G. Duehay Acting

BY (Signature): John H. Wolf

TITLE: Collection Manager

(NOTE:-Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 — To be retained by recording office**

No. 165

UNITED STATES

vs.

Leroy Bell

# RELEASE OF TAX LIEN

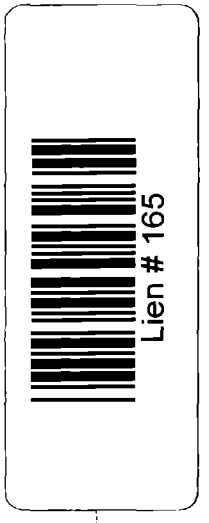
Re 9684

Filed this 28th day of January, 1965 10:50 A.M., and proper entry made in Fed Tax Lien Record ISP Book No. 1, page 4

Charles W Clerf
Clerk (or Registrar).

FORM 668 (REV. 11-61)

1.00 pd.



Form 668
(Rev. NOV. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: Baltimore Md

SERIAL NUMBER: S - 1405

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 26, 1963, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Leroy Bell

RESIDENCE OR PLACE OF BUSINESS

403 Willis St Cambridge Md

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| Excise 1st 2290 Dec 7 59 | 6 7 63 | 6005 5 914916 | 88.35 |
| Excise 1st 2290 Dec 7 60 | 6 7 63 | 6105 5 914919 | 169.94 |
| Excise 1st 2290 Dec 7 61 | 6 7 63 | 6205 5 914922 | 325.48 |
| Excise 1st 2290 Dec 7 62 | 6 7 63 | 6305 5 912704 | 310.20 |
| 941 03 1963 | 5 16 63 | 52-0555898 | 523.65 |
| 941 06 1963 | 8 14 63 | 52-0555898 | 642.86 |
| 1040 Addl 1961 | 6 28 63 | 61 D 133946 | 531.43 |

PLACE OF FILING

Queen Anne County Court House
Clerk of The Circuit Court
Centreville Md.

TOTAL $ 2.791.91

WITNESS my hand at Baltimore, Md., on this,

the 25th day of January, 1965

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Francis G. Duehay Acting | Jno. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 165

# UNITED STATES

vs.

Leroy Bell

# NOTICE OF TAX LIEN

Filed this 26th day of

Aug., 1963, at 9 A.m.

Recorded in Liber T.S.P. No 1, folio 4

Federal Tax Lien for Queen A. Co.

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore Md

SERIAL NUMBER: S - 1405

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Leroy Bell

RESIDENCE OR PLACE OF BUSINESS

403 Willis St Cambridge Md

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| Excise 138 2290 Beg 7 59 | 6 7 63 | 6005 5 914916 | 88.35 |
| Excise 138 2290 Beg 7 60 | 6 7 63 | 6105 5 914919 | 169.94 |
| Excise 138 2290 Beg 7 61 | 6 7 63 | 6205 5 914922 | 325.48 |
| Excise 138 2290 Beg 7 62 | 6 7 63 | 6305 5 912704 | 310.20 |
| 941 03 1963 | 5 16 63 | 52-0555898 | 523.65 |
| 941 06 1963 | 8 14 63 | 52-0555898 | 842.86 |
| 1040 Addl 1961 | 6 28 63 | 61 D 133948 | 531.43 |

PLACE OF FILING

Queen Anne County Court House
Clerk of The Circuit Court
Centreville Md.

TOTAL $ 2.791.91

WITNESS my hand at Salisbury Md, on this,

the 22nd day of August, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 166

UNITED STATES

vs.

L + F Bell

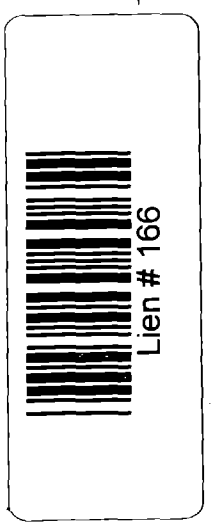
# RELEASE OF TAX LIEN

Filed this 28th day of January, 1965 10:40 A.M., and proper entry made in Fed Tax Lien Record ISP Book No. 1, page 4

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

$1.00 pd



Form 668
(REV. NOV. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: Baltimore Md

SERIAL NUMBER: S - 1407

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 26, 1963, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

L & P Bell

RESIDENCE OR PLACE OF BUSINESS

400 Willis St Cambridge Md

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| Income 1962 | 5 31 63 | 52 252036167 | 227.31 |

PLACE OF FILING

Clerk of The Circuit Court
Queen Anne County
Centreville Md

TOTAL $ 227.31

WITNESS my hand at Baltimore, Md., on this,

the 30th day of July, 19 64

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machis | Jno. B. Zuiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 166

# UNITED STATES

vs.

L + F Bell

# NOTICE OF TAX LIEN

Filed this 26th day of Aug., 1963, at 9 A.m.
Recorded in Liber T.S.P. No. 1 folio 4, a Federal Tax Lien Record for P.a.Co. Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore Md

SERIAL NUMBER: S - 1407

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

L & F Bell

RESIDENCE OR PLACE OF BUSINESS

400 Willis St. Cambridge Md

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| Income 1962 | 5 31 63 | 52 252036167 | 227.31 |

PLACE OF FILING

Clerk of The Circuit Court
Queen Anne County
Centreville Md

TOTAL $ 227.31

WITNESS my hand at Salisbury Md, on this,

the 22nd day of August, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 167

# UNITED STATES

vs.

Castle Marina Inc

# NOTICE OF TAX LIEN

Filed this 3rd day of Sept., 1963, at 9 A. m.
Recorded in Liber T.S.P. No. folio 4 - a federal tax lien for D.C.

Charles W Cecil
Clerk ~~(or Registrar)~~.

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay ony tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c) the lien imposed by section 6321 shall not be valid against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

Lien # 167

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instruments or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

SERIAL NUMBER: S - 1408

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: CASTLE MARINA INC

RESIDENCE OR PLACE OF BUSINESS: BOX 45 CHESTER MD

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 63 06 | 8 22 63 | 52 0748024 | $ 3,298.04 |

PLACE OF FILING: CLERK OF CIRCUIT COURT FOR QUEEN ANNE COUNTY MARYLAND
COURT HOUSE, CENTREVILLE MARYLAND

TOTAL $ 3,298.04

WITNESS my hand at SALISBURY MARYLAND, on this,

the 28th day of August, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | John H. Walsh | COLLECTION MANAGER |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 1168

UNITED STATES

vs.

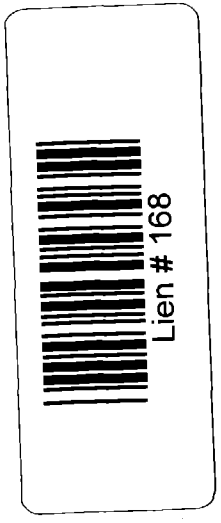
# RELEASE OF TAX LIEN

Re 4727 2

Filed this 26 day of November, 1963 9:00 A.M., and proper entry made in Federal Tax Lien Book No. 15 P 1, page 4

Charles W Crisp
Clerk (or Registrar).

FORM 668 (REV. 11-61)



Form 668
(REV. NOV. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: BALTIMORE

SERIAL NUMBER: S -1409

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 3, 1963, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: HAINES CONSTRUCTION CO., INC.

RESIDENCE OR PLACE OF BUSINESS: POST OFFICE BOX 45 CHESTER, MD.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 63-06 | 8 22 63 | 52-0736562 | $ 3,537.45 |

PLACE OF FILING: CLERK OF CIRCUIT COURT FOR QUEEN ANNE COUNTY, MARYLAND COURT HOUSE, CENTREVILLE, MARYLAND

TOTAL $ 3,537.45

WITNESS my hand at Baltimore, Md., on this,

the 18th day of November, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jas. B. Zuber | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 168

# UNITED STATES

vs.

Mayers Construction Co. Inc.

# NOTICE OF TAX LIEN

Filed this 3rd day of Sept, 1963, at 9 A m.
Recorded in Liber T S Pho, Folio 4,
Federal Tax Lien for Pueblo Co.
Charles W Cecil
Clerk (~~or Registrar~~).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay ony tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amaunt, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereta) shall be o lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another dote is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reoson of lopse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as ogalnst any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Lows.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exceptian.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsectian, as against any mortgagee, pledgee, or purchaser af such security, far an adequate and full consideratian in money or money's worth, if at the time af such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge af the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any carporatian (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stack, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsectian (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, infarmation as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

SERIAL NUMBER: S - 1409

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: MAYERS CONSTRUCTION CO., INC.

RESIDENCE OR PLACE OF BUSINESS: POST OFFICE BOX 45 CHESTER, MD.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 63-06 | 8 22 63 | 52-0736562 | $ 3,537.45 |
| | | TOTAL | $ 3,537.45 |

PLACE OF FILING: CLERK OF CIRCUIT COURT FOR QUEEN ANNE COUNTY, MARYLAND
COURT HOUSE, CENTREVILLE, MARYLAND

WITNESS my hand at SALISBURY, MARYLAND, on this,

the 28th day of AUGUST, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | John H. Walsh | COLLECTION MANAGER |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 169

UNITED STATES

vs.

# RELEASE OF TAX LIEN

Re 4272

Filed this 26 day of November, 1963 9:00 A. M., and proper entry made in Federal Tax Lien Book No. TSP No. 1, page 4

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

Form 668
(REV. NOV. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: BALTIMORE

SERIAL NUMBER: S - 1413

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 4, 1963, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: Myers Construction Co. Inc.

RESIDENCE OR PLACE OF BUSINESS: Post Office Box 45 Chester Md.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 03 63 | 5 27 63 | 52 0736562 | $ 3,522.58 |
| | | | |
| PLACE OF FILING: Clerk of Circuit Court for Queen Anne County, Maryland<br>Court House<br>Centreville, Maryland | | TOTAL | $ 3,522.58 |

WITNESS my hand at Baltimore, Md., on this,

the 18th day of November, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jos. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 169

# UNITED STATES

vs.

Mayers Construction Co Inc

# NOTICE OF TAX LIEN

Filed this 4th day of Sept., 1963, at 9a m.
Recorded in Liber T.S.P. No. 1, folio 4
Federal Tax Lien for Queen Annes Co.
Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay ony tox neglects or refuses to pay the same ofter demond, the omount (including any interest, odditionol amount, oddition to tox, or ossessoble penalty, together with any costs thot moy occrue in oddition thereto) shall be o lien in fovor of the United Stotes upon all property ond rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless anather date is specifically fixed by law, the lien imposed by section 6321 shall orise at the time the assessment is mode and sholl continue until the liobility for the omount so assessed is sotisfied or becomes unenforceable by reoson of lopse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 sholl not be volid os agoinst ony mortgagee, pledgee, purchoser, or judgment creditor until natice thereof hos been filed by the Secretary or his delegote—

(1) Under Stote or Territorial Lows.--In the office designated by the low of the State or Territory in which the property subject to the lien is situoted, whenever the Stote or Territory hos by low designated on office within the Stote or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United Stotes district caurt for the judiciol district in which the property subject to the lien is situoted, whenever the Stote or Territory hos not by low designoted on office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbio.--In the office of the clerk of the United Stotes District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuont to subsection (o)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice sholl be volid notwithstonding ony low of the Stote or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 hos been filed in the manner prescribed in subsection (a) of this section, the lien shall not be volid with respect to o security, as defined in porograph (2) of this subsection, as ogoinst ony mortgagee, pledgee, or purchaser of such security, for on adequate and full considerotion in money or money's worth, if ot the time of such mortgoge, pledge, or purchase such mortgogee, pledgee, or purchoser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" meons any bond, debenture, note, or certificote or other evidence of indebtedness, issued by any corporation (including one issued by o government or politicol subdivision thereaf), with interest coupons or in registered form, shore of stock, voting trust certificote, or ony certificote of interest or participotion in, certificote of deposit or receipt for, temporory or interim certificote for, or warrant or right to subscribe to or purchase, ony of the foregoing negotioble instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If o notice of lien hos been filed under subsection (a), the Secretory or his delegate is outhorized to provide by rules or regulations the extent to which, ond the conditions under which, information as to the amount of the outstanding obligation secured by the lien moy be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulotions as the Secretary or his delegote may prescribe, the Secretary or his delegate moy issue a certificate of release of any lien imposed with respect to ony internol revenue tax if--

(1) Liobility Satisfied or Unenforceable.--The Secretary or his delegate finds thot the liobility for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the cose of the estote tox imposed by chopter 11 or the gift tox imposed by chopter 12, hos been fully sotisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate ond accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), ond that is in accordonce with such requirements reloting to terms, conditions, and form of the bond and sureties thereon, as moy be specified by such rules or regulotions.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

SERIAL NUMBER: S - 1413

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Mayers Construction Co. Inc.

RESIDENCE OR PLACE OF BUSINESS: Post Office Box 45 Chester Md.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 03 63 | 5 27 63 | 52 0736562 | $ 3, 522.58 |
| | | | |
| PLACE OF FILING: Clerk of Circuit Court for Queen Anne County, Maryland<br>Court House<br>Centreville, Maryland | | TOTAL | $ 3,522.58 |

WITNESS my hand at Salisbury, Maryland, on this,

the 22nd day of August, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 170

UNITED STATES

vs.

Andrew A. & Josephine Anderson.

# RELEASE OF TAX LIEN

Filed this 27th day of November, 1964, 10:20 A. M.,

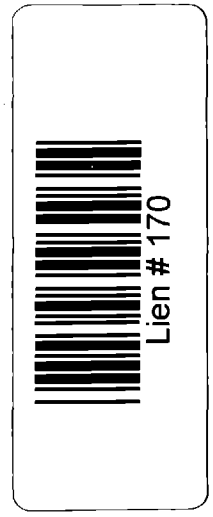
and proper entry made in TSP

Book No. 1, page 4

Charles W. Cecil Clerk

Clerk (~~or Registrar~~).

FORM 668 (REV. 11-61)



Lien # 170

Form 668
(REV. NOV. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: BALTIMORE

SERIAL NUMBER: S - 1422

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 26, 1963, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: ALBERT A & JOSEPHINE ANDERSON

RESIDENCE OR PLACE OF BUSINESS: KENT ISLAND ESTATES CENTREVILLE MARYLAND

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| INCOME TAX 1961 | 6 15 62 | CP 600752 62L | 161.99 |
| INCOME TAX 1962 | 5 31 63 | 52 2320455B4 63L | 457.22 |

PLACE OF FILING

Clerk of Circuit Court of Queen Anne County, Maryland
Court House
Centreville, Maryland

TOTAL $ 619.21

WITNESS my hand at Baltimore, Md., on this,

the 24th day of November, 1964

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jos. B. Zirkin | Special Procedures Advisor |

NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 170

# UNITED STATES

vs.

Andrew A + Josephine Anderson

# NOTICE OF TAX LIEN

Filed this 26th day of Sept, 1963, at 9 a.m.
Recorded in Liber T.S.J. No. 1 folio 4.
Federal Tax Lien for Queen Anne's Co.

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

SERIAL NUMBER: S - 1422

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: ANDREW A & JOSEPHINE ANDERSON

RESIDENCE OR PLACE OF BUSINESS: KENT ISLAND ESTATES STEVENSVILLE MARYLAND

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| INCOME TAX 1961 | 6 15 62 | OP 600752 62L | 161.99 |
| INCOME TAX 1962 | 5 31 63 | 52 232045584 63L | 457.22 |
| | | TOTAL | $ 619.21 |

PLACE OF FILING

Clerk of Circuit Court of Queen Anne County, Maryland
Court House
Centreville, Maryland

WITNESS my hand at SALISBURY, MARYLAND, on this,

the 23rd day of September, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | John H. Walsh | COLLECTION MANAGER |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 171

UNITED STATES

vs.

# RELEASE OF TAX LIEN

Filed this 6 day of November, 1963 10:12 A.M.,

and proper entry made in I S P

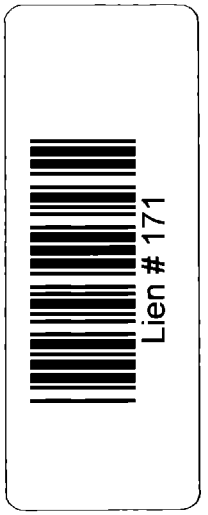
Book No. 1, page 4

Federal Tax Lien Record

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 11-61)



Form 668
(REV. NOV. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: Baltimore

SERIAL NUMBER:

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on October 8, 1963, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Torrey & Margaret Losvold

RESIDENCE OR PLACE OF BUSINESS

P. O. Box 48, Kristiansand, S. Norway

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| Income-1955 | 10/7/63 | D-1279(63) | 426,259.84 |

PLACE OF FILING

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

TOTAL $ 426,259.84

WITNESS my hand at Baltimore, Md., on this,

the 31st day of October, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Geo. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 171

# UNITED STATES

vs.

Torrey & Margaret Moorold

# NOTICE OF TAX LIEN

Filed this 8th day of October, 1963, at 9 A m. in T S P No 1, fol 415

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

SERIAL NUMBER:

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Torrey & Margaret Mosvold

RESIDENCE OR PLACE OF BUSINESS

P. O. Box 48, Kristiansand, S. Norway

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| Income-1955 | 10/7/63 | D-1279(63) | 426,259.84 |

PLACE OF FILING

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

TOTAL $ 426,259.84

WITNESS my hand at Baltimore, Md., on this,

the 7th day of October, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Joseph B. Zeller | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1953-1, 125.)

**PART 1 - To be retained by recording office**

No. 172

**UNITED STATES**

**vs.**

Leroy Hatch Finke

# NOTICE OF TAX LIEN

**Filed this** 9th **day of** October, **1963, at** 9A **m.** in T S P Vol 1, fol 4 & 5

Charles W Cecil
**Clerk (or Registrar).**

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

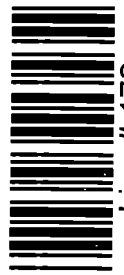
(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.




(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

SERIAL NUMBER: S - 1438

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: LEROY HATCH FISKE

RESIDENCE OR PLACE OF BUSINESS: Centreville Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| Income Tax 1962 | 5 31 63 | 52 252034847 | $ 183.51 |
| 941 1 Q 62 Del. | 3 22 63 | 6203 3 740012 | 14.37 |
| Exc. 2290 138 Beg 10 62 Del. & 2 63 | 10 62 | 6203 3 912528 | 120.93 |
| PLACE OF FILING Clerk of Circuit Court for Queen Anne County Maryland Queen Anne County Court House, Centreville, Maryland | | TOTAL | $ 318.81 |

WITNESS my hand at Salisbury, Maryland, on this,

the 3rd day of October, 19 63

DISTRICT DIRECTOR OF INTERNAL REVENUE: IRVING MACHIZ

BY (Signature): John H. Walsh

TITLE: Collection Manager ~~Revenue Officer~~

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. A ..... 173 ...

**UNITED STATES**

**vs.**

# RELEASE OF TAX LIEN

R 5689

**Filed this** ..... 16th ..... **day of**

..... March ..., 19 64 1:44 P. M.,

**and proper entry made in** T.S.P. ...

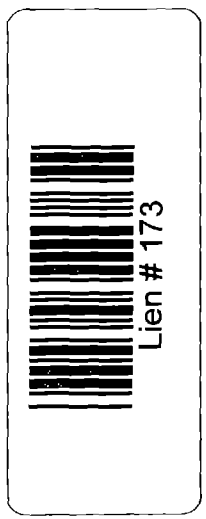
..... **Book No.** ... 1 ..., **page** ... 4

Charles W. Cecil .....

**Clerk (or Registrar).**

FORM 668 (REV. 3-61)

1.00 pd



Form 668
(REV. MAR. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

**(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)**

DISTRICT Baltimore

NO. S-1440

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on October 9, 1963, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Franklin A. Sr. & Rae T. Roberts

RESIDENCE OR PLACE OF BUSINESS
Grasonville, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| ~~Income~~ | ~~62L 52 2520~~ | ~~1961~~ | ~~5/29/62~~ | $ ~~50.00~~ |
| Income | 62 OP 700175 | 1962 | 7/29/63 | $ 28.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 78.00 |

Clerk of the Circuit Court
of Queen Annes County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this,

the 28th day of January, 19 64

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jno. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

HR

**PART 3 — To be used for recording purposes**

No. 173

UNITED STATES

vs.

Franklin A. Sr. & Rae T. Roberts

NOTICE OF TAX LIEN

Filed this 9th day of October, 1963, at 9 A.m. in T.S.P. Nov. Fol. 4 & 5

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 3-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE. — Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate —

(1) Under State or Territorial Laws. — In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court. — In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia. — In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE. — If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES. —

(1) Exception. — Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security. — As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. — If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN. — Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if —

(1) Liability Satisfied or Unenforceable. — The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted. — There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: S-1440

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Franklin A. Sr. & Rae T. Roberts

RESIDENCE OR PLACE OF BUSINESS: Grasonville, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| Income | 62L 52 252039902 | 1961 | 5/25/62 | $ 50.00 |
| Income | 62 OP 700175 | 1962 | 7/19/63 | 28.00 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 78.00 |

Clerk of the Circuit Court
of Queen Annes County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 4th day of October, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Wahl | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 — To be retained by recording office**

No. 174

# UNITED STATES

vs.

Ernest + Anna Hopler

# NOTICE OF TAX LIEN

Filed this 10 day of October, 1963, at 9 a. m.

Charles W Ceirl
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOT Except as otherwise provided in subsection (c lien imposed by section 6321 shall not be va against any mortgagee, pledgee, purchaser, or ment creditor until notice thereof has been fil the Secretary or his delegate—

(1) Under State or Territorial Laws.--I office designated by the law of the State or Te in which the property subject to the lien is sit whenever the State or Territory has by law nated an office within the State or Territory f filing of such notice; or

(2) With Clerk of District Court.--In the of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instruments or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

SERIAL NUMBER: 0-1597

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Earnest & Anna Hoxter

RESIDENCE OR PLACE OF BUSINESS: Box 56 Church Hill, Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| Addl. Income 1960 | 4/12/63 | D 127909(63) | 154.71 |
| Income 1962 | 5/17/63 | 52-34-1330599(63) | 93.70 |
| | | TOTAL | $ 248.41 |

PLACE OF FILING
Clerk of the Circuit Court of
Queen Ann's County
Centreville, Maryland

WITNESS my hand at Baltimore, Maryland, on this,

the 4th day of October, 1963

ocf Act 161-82 & 82-A

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | a J Bizzarelli | Ass't. Chief, O.C.F. |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 175

# UNITED STATES

vs.

Archie H. Williams

# NOTICE OF TAX LIEN

Filed this 21 day of October, 1963, at 9:00 A.m.
in T S P No. 1, fol. 4. Fed Tax Lien Record.
Charles W Cecil Clerk
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAG PLEDGEES, PURCHASERS, AND JUDGM CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTIC Except as otherwise provided in subsection (c), lien imposed by section 6321 shall not be valic against any mortgagee, pledgee, purchaser, or ju ment creditor until notice thereof hos been filed the Secretary or his delegate—

(1) Under State or Territorial Laws.--In office designated by the law of the State or Terri in which the property subject to the lien is situat whenever the State or Territory hos by law de nated an office within the Stote or Territory for filing of such notice; or

(2) With Clerk of District Court.--In the of of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbio.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbio.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

Lien # 175

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by o government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules and regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore, Md.

SERIAL NUMBER: S - 1453

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Archie H. Williams

RESIDENCE OR PLACE OF BUSINESS

Grasonville, Md.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| Addl 1961 Income Tax | 5/3/63 | 61 D 129598 | 305.07 |

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md.

TOTAL $305.07

WITNESS my hand at Salisbury, Md., on this,

the 17th day of October, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer autharized by law to take acknawledgments is nat essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 176

# UNITED STATES

vs.

Earnest & Anna Hopter

# NOTICE OF TAX LIEN

Filed this 22 day of October, 1963, at 9 A m.
in T S P No. 1, fol 4 Fed. Tax Lien
Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTG. PLEDGEES, PURCHASERS, AND JUD CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO Except as otherwise provided in subsection ( lien imposed by section 6321 shall not be vc against any mortgogee, pledgee, purchaser, or ment creditor until notice thereof has been fil the Secretary or his delegate—

(1) Under State or Territorial Laws.-- office designated by the law of the State or Te in which the property subject to the lien is sit whenever the State or Territory has by law nated an office within the State or Territory f filing of such notice; or

(2) With Clerk of District Court.--In the of the clerk of the United States district court fo... judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

Lien # 176

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

SERIAL NUMBER: S -1455

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
Earnest & Anna Hoxter

RESIDENCE OR PLACE OF BUSINESS
Box 56 Church Hill Md.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 1961 Addl. Income Tax | 4 12 63 | D 127909(63) | 154.71 |
| 1962 Income Tax | 5 17 63 | 341330599(63) | 93.70 |

PLACE OF FILING
Clerk of Circuit Court for Queen Anne County, Maryland
Court House, Centreville, Maryland

TOTAL $ 248.41

WITNESS my hand at Salisbury, Maryland, on this,

the 17th day of October, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | John H. Walsh | COLLECTION MANAGER |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 177

# UNITED STATES

vs.

Oscar Brown

# NOTICE OF TAX LIEN

Filed this 29 day of October, 1963, at 9 A.m.

in T S P No 1, fol 4, Fed Tax Lien Record

Charles W Cecil

Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOT Except as otherwise provided in subsection (c lien imposed by section 6321 shall not be va against any mortgagee, pledgee, purchaser, or ment creditor until notice thereof has been fil the Secretary or his delegate—

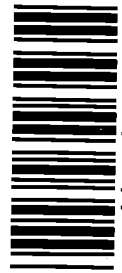
(1) Under State or Territorial Laws.--I office designated by the law of the State or Te in which the property subject to the lien is sit whenever the State or Territory has by law nated an office within the State or Territory f filing of such notice; or

(2) With Clerk of District Court.--In the of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

Lien # 177



(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

SERIAL NUMBER: S - 1460

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: OSCAR BROWN

RESIDENCE OR PLACE OF BUSINESS: GRASONVILLE MARYLAND

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 1960 Addl. Income Tax | 5 18 62 | D 108792 62L | 229.74 |

PLACE OF FILING: Clerk of Circuit Court for Queen Anne County, Maryland
Court House
Centreville, Maryland

TOTAL $ 229.74

WITNESS my hand at Salisbury, Maryland, on this,

the 24th day of October, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | John H. Wabst | COLLECTION MANAGER |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 178

# UNITED STATES

vs.

Edward L. Rankin

# NOTICE OF TAX LIEN

Filed this 4th day of November, 1963, at 9A m.
in TSP No 1 fol 4. Fed Tax Lien

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is fied or becomes unenforceable by reason of lap time.

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTI Except as otherwise provided in subsection (c) lien imposed by section 6321 shall not be vali against any mortgagee, pledgee, purchaser, or ment creditor until notice thereof has been file the Secretary or his delegate—

(1) Under State or Territorial Laws.--Ir office designated by the law of the State or Ter in which the property subject to the lien is situ whenever the State or Territory has by law d nated an office within the State or Territory fo filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

Lien # 178

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, hare of stock, voting trust certificate, or any certifi- ate of interest or participation in, certificate of eposit or receipt for, temporary or interim certifi- ate for, or warrant or right to subscribe to or pur- hase, any of the foregoing negotiable instrument; r money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND- NG LIEN.--If a notice of lien has been filed under ubsection (a), the Secretary or his delegate is au- horized to provide by rules or regulations the ex- ent to which, and the conditions under which, infor- ation as to the amount of the outstanding obliga- on secured by the lien may be disclosed.

**EC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules r regulations as the Secretary or his delegate may rescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

SERIAL NUMBER: S - 1462

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: EDWARD L RANKIN S.S. NO. 214 28 1094

RESIDENCE OR PLACE OF BUSINESS: Chester Md.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 1960 Income Tax | 4 20 62 | D 10663162L | 38.90 |
| 1962 " " | 4 12 63 | 52 341233387 | 91.10 |
| | | | |

PLACE OF FILING: Clerk of Circuit Court of Queen Anne County Court House, Centreville, Maryland

TOTAL: $ 130.00

WITNESS my hand at Salisbury, Maryland, on this,

the 30th day of October, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | John H. Walsh | COLLECTION MANAGER |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 179

# UNITED STATES

vs.

Wesley Thompson
Kent Island Seafood Co.

# NOTICE OF TAX LIEN

Filed this 2nd day of
Dec., 1963, at 9 a m.
Recorded in Liber T.S.P. No. 1, folio 4.
Federal Tax Lien for Queen Anne's Co.
Charles W. Reed
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to poy any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instruments; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

SERIAL NUMBER: S - 1489

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: WESLEY THOMPSON KENT ISLAND SEAFOOD CO. KENT NARROWS GRASONVILLE MD.

RESIDENCE OR PLACE OF BUSINESS: GRASONVILLE MD. OR CHESTER MD.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 4 Q 62 | 11 6 63 | 6211 11 174001 | 522.90 |

PLACE OF FILING: Clerk of Circuit Court for Queen Anne County, Maryland
Court House, Centreville Maryland

TOTAL $ 522.90

WITNESS my hand at Salisbury, Maryland, on this,

the 22nd day of November, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | John H. Wabel | COLLECTION MANAGER |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 180

**UNITED STATES**

**vs.**

Raymond F. Nichols

# NOTICE OF TAX LIEN

**Filed this** 4 **day of**

Dec., **19**63, **at** 9A **m.**

Recorded in Liber T.S.P. No. 1 folio 4, a Federal Tax Lien for Queen Anne's Co.

Charles W. Cecil

**Clerk (or Registrar).**

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If ony persan llable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additianal amount, addition to tax, or assessable penalty, together with any costs that may accrue In addition thereto) shall be a lien In favor of the United States upon all property and rights to property, whether reol or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless onother date Is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment Is made and shall continue until the llability for the omount so assessed is satisfied or becomes unenforceable by reason of lapse time.

**SEC. 6323. VALIDITY AGAINST MORTGAG PLEDGEES, PURCHASERS, AND JUDGM CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTI( Except as otherwise provided in subsection (c), lien imposed by section 6321 shall not be vali ogainst any mortgagee, pledgee, purchaser, or j ment creditor until notice thereof hos been file the Secretary or his delegate—

(1) Under State or Territorial Laws.--In office designated by the law of the State or Terr In which the property subject to the llen Is situ whenever the State or Territory has by law d nated an office wlthln the State or Territory fo filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district caurt for the Judicial district In which the property subject to the lien Is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbio, If the property subject to the llen Is situated In the District of Columbio.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid If filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of o notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided In section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchose such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used In this subsectian, the term "security" means any bond, debenture, nate, or certificate or other evidence of Indebtedness, issued by any corparatian (including one Issued by o government or political subdivlsion thereof), with interest coupons or In registered farm, share of stock, voting trust certificote, or any certifi-te of Interest or participation In, certificate of posit or receipt for, temporary or Interim certifi-e for, or warrant or right to subscribe to or pur-ase, any of the foregoing negotiable instrument; money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND-G LIEN.--If a notice of lien has been filed under bsection (a), the Secretary or his delegate is au-orized ta provide by rules or regulations the ex-nt to which, and the conditions under which, infor-ation as to the amount of the outstanding obliga-on secured by the lien may be disclased.

**C. 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules regulations as the Secretary or his delegate may rescribe, the Secretary or his delegate may Issue a rtificate of release of ony lien Imposed with respect o any internal revenue tax If--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability far the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, In the case of the estate tax impased by chapter 11 or the gift tax Imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There Is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upan the payment of the amaunt assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditians, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERV CE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

SERIAL NUMBER: S - 1499

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Interr al Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: RAYMOND G. NICHOLS S.S. NO. 262 03 0353

RESIDENCE OR PLACE OF BUSINESS: Chester, Md. Centreville, Md.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 1962 Income Tax | 6 7 63 | 52 341358616 | $ 404.90 |

PLACE OF FILING: Clerk of Circuit Court of Queen Anne County, Maryland
Court House, Centreville Maryland

TOTAL $ 404.90

WITNESS my hand at Salisbury, Maryland, on this,

the 29th day of November, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| IRVING MACHIZ | John H. Walsh | COLLECTION MANAGER |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 181

# UNITED STATES

vs.

Amnity Corp

## NOTICE OF TAX LIEN

Filed this 4 day of Dec 1963, at 9 A.m.

Recorded in Liber TSP No 1 folio 4, Federal Tax Lien for Queen Anne's Co. Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of t

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTI Except as otherwise provided in subsection ( lien imposed by section 6321 shall not be v against any mortgagee, pledgee, purchaser, a ment creditor until notice thereof has been filed Secretary or his delegate —

(1) Under State or Territorial Laws. — office designated by the law of the State or Te in which the property subject to the lien is sit whenever the State or Territory has by law desi an office within the State or Territory for the f such notice; or

(2) With Clerk of District Court. — In the of the clerk of the United States district court judicial district in which the property subject lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia. — In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE. — If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES. —

(1) Exception. — Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security. — As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certifi- of interest or participation in, certificate of osit or receipt for, temporary or interim certifi- far, or warrant or right to subscribe to or pur- se, any of the foregoing; negotiable instrument; haney.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND- LIEN. — If a notice of lien has been filed under section (a), the Secretary or his delegate is au- ized to provide by rules or regulations the extent which, and the conditions under which, information to the amount of the outstanding obligation se- d by the lien may be disclosed.

**. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

a) RELEASE OF LIEN. — Subject to such rules or ulations as the Secretary or his delegate may scribe, the Secretary or his delegate may issue a ificate of release of any lien imposed with respect any internal revenue tax if —

(1) Liability Satisfied or Unenforceable. — The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted. — There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 181

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: S-1495

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Amity Corp.

RESIDENCE OR PLACE OF BUSINESS: Post Office Box 45, Chester, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 52 0738285 | 63-09 | 11/22/63 | $ 1,596.25 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 1,596.25 |

Clerk of the Circuit Court
of Queen Annes County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 2nd day of December, 1963

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 — To be retained by recording office**

No. 182

# UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 4 day of Dec. 1963, at 9 A. m.
Recorded in Liber TSP No 1, folio 4, Federal Tax Lien Record for Queen Anne's Co.
Charles W. Cleek
Clerk (or Registrar).

FORM 668 (REV. 3-61)

## INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES.**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse o

**SEC. 6323. VALIDITY AGAINST MORTG PLEDGEES, PURCHASERS, AND JUD CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO Except as otherwise provided in subsection lien imposed by section 6321 shall not be against any mortgagee, pledgee, purchaser, ment creditor until notice thereof has been file Secretary or his delegate —

(1) Under State or Territorial Laws. office designated by the law of the State or in which the property subject to the lien is whenever the State or Territory has by law de an office within the State or Territory for the such notice; or

(2) With Clerk of District Court. — In t of the clerk of the United States district cour judiciol district in which the property subjec lien is situated, whenever the State or Territory has not by law designated on office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia. — In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE. — If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES. —

(1) Exception. — Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to o security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security. — As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. — If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN. — Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if —

(1) Liability Satisfied or Unenforceable. — The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted. — There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 182

Form 668
(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT — INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

NO.: S-1496

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Interna Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Castle Marina Inc.

RESIDENCE OR PLACE OF BUSINESS: Box 45, Chester, Maryland

| NATURE OF TAX (a) | ACCOUNT NO. (b) | YEAR OR TAXABLE PERIOD (c) | ASSESSMENT DATE (d) | AMOUNT OF ASSESSMENT (e) |
|---|---|---|---|---|
| 941 | 52 0748024 | 63-09 | 11/22/63 | $ 5,285.29 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | TOTAL | $ 5,285.29 |

Clerk of the Circuit Court
of Queen Annes County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 2nd day of December, 19 63

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 1 — To be retained by recording office**

No. 183

UNITED STATES

vs.

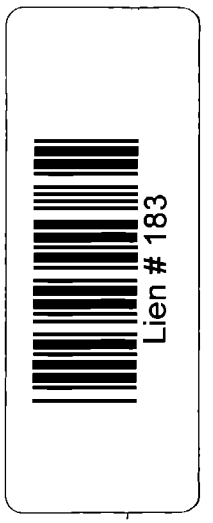
# RELEASE OF TAX LIEN

Re 13490

Filed this 29th day of November, 1965 9:8A M., and proper entry made in Federal Tax Lien D.S.P. Book No. 1, page 4

Charles W. Cecil
Clerk (~~or Registrar~~).

FORM 668 (REV. 11-61)



Form 668
(REV. NOV. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: BALTIMORE

SERIAL NUMBER: S - 1509

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on December 11, 1963, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER: THOMAS H. COLLET Conleys Feed Service

RESIDENCE OR PLACE OF BUSINESS: CENTREVILLE MARYLAND

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 6 30 63 | 12 3 63 | [illegible] 12 1650017 | $ 770.56 |

PLACE OF FILING: Clerk of Circuit Court for Queen Anne County, Maryland
Court House, Centreville, Maryland

TOTAL $ 770.56

WITNESS my hand at Baltimore, Md., on this,

the 28th day of October, 19 64

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jno. B. Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 183

# UNITED STATES

vs.

Thomas W. Conley

# NOTICE OF TAX LIEN

Filed this 11th day of December, 1963, at 9 m.
Recorded in Liber T.S.P. #1, folio 4, Federal Tax Lien Record for Iowa
Lane & Co. Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERV CE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

SERIAL NUMBER: S - 1509

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Interr al Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: THOMAS W. CONLEY Conleys Feed Service

RESIDENCE OR PLACE OF BUSINESS: CENTREVILLE MARYLAND

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 6 30 63 | 12 3 63 | DLN 12 1650017 | $ 770.56 |

PLACE OF FILING: Clerk of Circuit Court for Queen Anne County, Maryland
Court House, Centreville, Maryland

TOTAL $ 770.56

WITNESS my hand at Salisbury, Maryland, on this,

the 6th day of December, 19 63

DISTRICT DIRECTOR OF INTERNAL REVENUE: IRVING MACHIZ

BY (Signature): John H. Walsh

TITLE: COLLECTION MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 184

# UNITED STATES

vs.

William C & Dolores Bowen

# NOTICE OF TAX LIEN

Filed this 23rd day of December, 1963, at 9 A m.

Recorded in Liber T.S.P. No. 1 folio 4, Federal Tax Record for Queen Anne's Co.

Charles W Cecil

Clerk (~~or Registrar~~).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTG PLEDGEES, PURCHASERS, AND JUD CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NC Except as otherwise provided in subsection ( lien imposed by section 6321 shall not be v against any mortgagee, pledgee, purchaser, o ment creditor until notice thereof has been fi the Secretary or his delegate—

(1) Under State or Territorial Laws.-- office designated by the law of the State or T in which the property subject to the lien is si whenever the State or Territory has by law nated an office within the State or Territory filing of such notice; or

(2) With Clerk of District Court.--In the of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

Lien # 184

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stack, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temparary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument, or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof within the time prescribed by law (including any ex tension of such time), and that is in accordan with such requirements relating to terms, conditio and form of the bond and sureties thereon, as r be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: BALTIMORE

SERIAL NUMBER: S - 1522

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: WILLIAM C. & DOLORES W. BOWEN

RESIDENCE OR PLACE OF BUSINESS: GRASONVILLE MD STARR MD

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 3 62 Del. | 10 4 63 | 6210 10 1740074 | $ 58.21 |
| 941 4 62 Del. | 10 4 63 | 6210 10 1740075 | 233.34 |
| 941 03 63 | 10 2 63 | 52-0749977 | 224.92 |
| 941 06 63 | 10 2 63 | 52-0749977 | 197.55 |

PLACE OF FILING: Clerk of Circuit Court for Queen Anne County, Maryland
Court House, Centreville, Maryland

TOTAL $ 714.04

WITNESS my hand at Salisbury, Maryland, on this, the 18th day of December, 19 63

DISTRICT DIRECTOR OF INTERNAL REVENUE: IRVING MACHIZ

BY (Signature) John H. Walsh

TITLE: COLLECTION MANAGER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1 - To be retained by recording office

185

TED STATES

vs.

# RELEASE OF TAX LIEN

R 8794

Filed this 17 day of

November, 1964 11:10 A.M.,

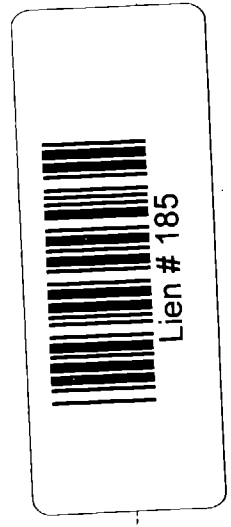
and proper entry made in Federal Tax Lien

Book No. 1581, page 4

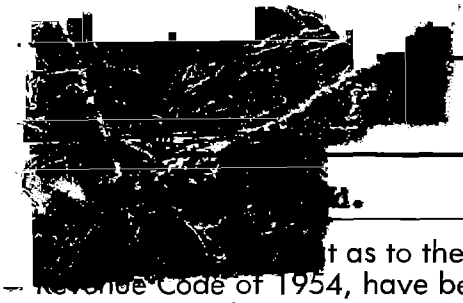
Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 11-61)



[redacted]



U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

[redacted]d.

SERIAL NUMBER S-1541

[redacted]t as to the following-named taxpayer the requirements of Section 6325(a), Internal [redacted] Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on January 20, 1964, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Wilson A. & Edith Taylor

RESIDENCE OR PLACE OF BUSINESS

Centreville, Md.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| Income 1962 | 5 17 63 | 63 52 252025252 | 226.28 |

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County
Centreville, Md.

TOTAL $ 226.28

WITNESS my hand at Baltimore, Md., on this,

the 16th day of November, 1964

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | [signature] | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 185

UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 20th day of January, 1964, at ___ m.

Recorded in Liber T.S.P. No 1, folio 4, a Federal Tax Record for Queen Anne's Co.

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore, Md.

SERIAL NUMBER: S-1541

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Interr al Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Wilson A. & Edith Taylor

RESIDENCE OR PLACE OF BUSINESS

Centreville, Md.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| Income 1962 | 5 17 63 | 63 52 252025252 | 226.28 |

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County
Centreville, Md.

TOTAL $ 226.28

WITNESS my hand at Salisbury, Md., on this,

the 15th day of January, 19 64

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Wahl | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 186

UNITED STATES

vs.

Ronald R +
Dolores M. Dooley

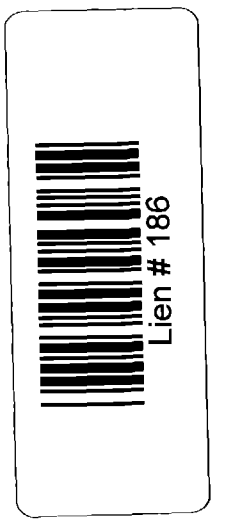
# RELEASE OF TAX LIEN

Re 7219

Filed this 10 th day of July, 1964 9:A.M., and proper entry made in 2 A P Book No. 1, page 5

Charles W. Cecil
Clerk (~~or Registrar~~).

FORM 668 (REV. 11-61)



Lien # 186

Form 668
(REV. NOV. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT
Baltimore Md

SERIAL NUMBER
S - 1566

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 14, 1964, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Donald R. & Delores H Dooley

RESIDENCE OR PLACE OF BUSINESS
RFD 2 Centreville Md

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 1040 Addl 1961 Income | 9 27 63 | 61 D 140538 | 282.59 |

PLACE OF FILING
Clerk of the Circuit Court
Queen Anne County
Centreville Md

TOTAL $ 282.59

WITNESS my hand at Baltimore, Md., on this,

the 2nd day of July, 1964

DISTRICT DIRECTOR OF INTERNAL REVENUE
Francis G. Duehay Acting

BY (Signature)
Jos. B. Zeiler

TITLE
Special Procedures Advisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

HR

**PART 3 - To be used for recording purposes**

No. 186

# UNITED STATES

vs.

Donald R + Dolores M. Dooley

# NOTICE OF TAX LIEN

Filed this 14th day of February, 1964, at 9:00 A m.
& recorded in Lien T-5 P 44, Folio 4 a Federal Tax Lien Record Book for D. A. Co.

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If ony person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additionol amount, addition to tax, or assessable penolty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made ond shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be volid os against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof hos been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the Stote or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbio.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbio.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of o notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to o security, os defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" meons ony bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporotion (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or ony certificate of interest or participotion in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, ony of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien hos been filed under subsection (a), the Secretory or his delegate is authorized to provide by rules or regulotions the extent to which, ond the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate moy prescribe, the Secretary or his delegate moy issue a certificate of release of any lien imposed with respect to any internol revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liobility for the amount assessed, together with all interest in respect thereof, has been fully satisfied, hos become legally unenforceable, or, in the case of the estote tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegote and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in occordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore Md

SERIAL NUMBER
S - 1566

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
Donald R & Doleres M Dooley

RESIDENCE OR PLACE OF BUSINESS
RFD 2 Centreville Md

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 1040 Addl 1961 Income | 9 27 63 | 61 D 140538 | 282.59 |

PLACE OF FILING
Clerk of the Circuit Court
Queen Anne County
Centreville Md

TOTAL $ 282.59

WITNESS my hand at Salisbury Md, on this,

the 12th day of Feb., 19 64

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| ~~Irving Machis~~ | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 187

UNITED STATES

vs.

# RELEASE OF TAX LIEN

1:22 P.M.

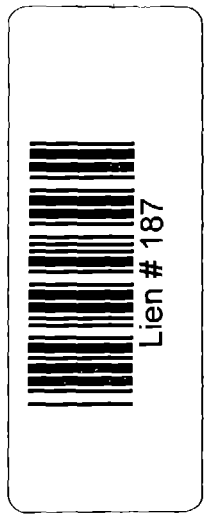
Filed this 21 day of October, 1964 M., and proper entry made in T S P Book No. 1, page 4

Re 8515

Charles W Cecil
Clerk (or Registrar).

Federal Tax Lien Released

FORM 668 (REV. 11-61)



Form 668
(REV. NOV. 1961)
(Formerly Form. 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT
Baltimore

SERIAL NUMBER
S-1565

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 17, 1964, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Eastern Shore Electrical Contractor Inc.

RESIDENCE OR PLACE OF BUSINESS
Box 23 Queenstown, Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 03 63 | 11/11/63 | 52-0748741 | $327.37 |
| 941 06 63 | 2/7/64 | 52-0748741 | 737.30 |

PLACE OF FILING
Clerk of the Circuit Court
of Queen Annes County
Centreville, Maryland

TOTAL $ 1,064.67

WITNESS my hand at Baltimore, Md., on this,

the 14th day of October, 1964

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jas. B. Zeiler | Special Procedures Advisor |

HR

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 187

# UNITED STATES

vs.

# NOTICE OF TAX LIEN

Filed this 17th day of February, 1964, at 9 A m.
and recorded in Liber T.S.P. #1, folio 4
A Federal Tax Lien Record for D. Co.

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

SERIAL NUMBER: S-1565

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Eastern Shore Electrical Contractor Inc.

RESIDENCE OR PLACE OF BUSINESS: Box 23 Queenstown, Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 03 63 | 11/11/63 | 52-0748741 | $327.37 |
| 941 06 63 | 2/7/64 | 52-0748741 | 737.30 |
| PLACE OF FILING: Clerk of the Circuit Court of Queen Annes County Centreville, Maryland | | TOTAL | $ 1,064.67 |

WITNESS my hand at Salisbury, Maryland, on this,

the 12th day of February, 1964

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 188

# UNITED STATES

vs.

Castle Marina Inc.

# NOTICE OF TAX LIEN

Filed this 27th day of Feb., 1964, at 9 A. m.
Recorded in Liber F.T.P. No. 1, folio 4, a Federal Tax Lien Record for Queen Anne's Co.
Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of time.

**SEC. 6323. VALIDITY AGAINST MORT PLEDGEES, PURCHASERS, AND JU CREDITORS.**

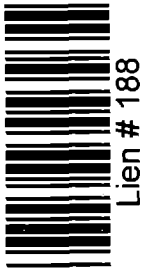
(a) INVALIDITY OF LIEN WITHOUT N Except as otherwise provided in subsectior lien imposed by section 6321 shall not be against any mortgagee, pledgee, purchaser, ment creditor until notice thereof has been the Secretary or his delegate—

(1) Under State or Territorial Laws office designated by the law of the State or in which the property subject to the lien is whenever the State or Territory has by la nated an office within the State or Territor filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.




(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instruments or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

SERIAL NUMBER: # S-1570

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Castle Marina Inc.

RESIDENCE OR PLACE OF BUSINESS: Box 45, Chester, Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 63-12 | 2/18/64 | 52 0748024 | $2,665.90 |

PLACE OF FILING: Clerk of the Circuit Court of Queen Annes County Centreville, Maryland

TOTAL: $ 2,665.90

WITNESS my hand at Salisbury, Maryland, on this,

the 24th day of February, 1964

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Wolsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 189

UNITED STATES

vs.

Coastal Dredging Corp.

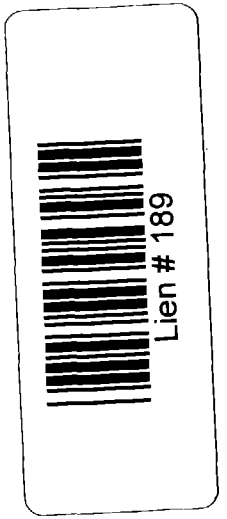
# RELEASE OF TAX LIEN

Re 6502

Filed this 20th day of May, 1964 9:00 A.M., and proper entry made in Federal Tax Lien Record Book No. TSP 1, page 5

Charles W Creel
Clerk (or Registrar).

FORM 668 (REV. 11-61)



Form 668
(REV. NOV. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT
Baltimore

SERIAL NUMBER
S-1571

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 27, 1964, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER
Coastal Dredging Corp.

RESIDENCE OR PLACE OF BUSINESS
P.O. Box 45, Chester, Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 63-12 | 2/10/64 | 52 0795007 | $1,732.72 |
| | | | |
| | | | |
| | | |

No. 189

# UNITED STATES

vs.

Postal Dredging Corp.

# NOTICE OF TAX LIEN

Filed this 27th day of Feb., 1964, at 9 A.m.
Recorded in Liber F.S.P. No. 1, folio 4, Federal Tax Lien Record for Queen Anne's Co.
Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

SERIAL NUMBER: S-1571

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
Coastal Dredging Corp.

RESIDENCE OR PLACE OF BUSINESS
P.O. Box 45, Chester, Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 63-12 | 2/18/64 | 52 0795607 | $1,732.72 |
| | | | |
| PLACE OF FILING: Clerk of the Circuit Court of Queen Annes County Centreville, Maryland | | TOTAL | $ 1,732.72 |

WITNESS my hand at Salisbury, Maryland, on this,

the 24th day of February, 19 64

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 190

# UNITED STATES

vs.

Wesley Thompson T/a
Kent Island Seafood Co.

# NOTICE OF TAX LIEN

Filed this 27th day of
Feb., 1964, at 9 A. m.
Recorded in Liber J. S. P. No. 1, Folio 4
Federal Tax Lien Record for Queen
Anne's Co. Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

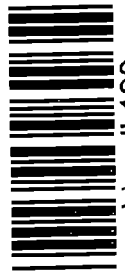
If any person liable to pay any tax neglects or refuses to pay the some after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTG PLEDGEES, PURCHASERS, AND JUD CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NC
Except as otherwise provided in subsection
lien imposed by section 6321 shall not be v
against any mortgagee, pledgee, purchaser, c
ment creditor until notice thereof has been f
the Secretary or his delegate—




(1) Under State or Territorial Laws.-
office designated by the law of the State or T
in which the property subject to the lien is si
whenever the State or Territory has by law
nated an office within the State or Territory
filing of such notice; or

(2) With Clerk of District Court.--In th
of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--
(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has became legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore, Md.

SERIAL NUMBER
S- 1573

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
Wesley Thompson T/A Kent Island Seafood Co.

RESIDENCE OR PLACE OF BUSINESS
Chester, Md.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 03 63 | 12/23/63 | 52-0747929<br>52141314015133 | 112.47 |
| | | TOTAL | $ 112.47 |

PLACE OF FILING
Clerk of the Circuit Court of
Queen Annes County
Centreville, Md.

WITNESS my hand at Salisbury, Md., on this,

the 25th day of February, 1964

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walz | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 191

# UNITED STATES

vs.

Lawrence Dunn

# NOTICE OF TAX LIEN

Filed this 27th day of Feb., 1964, at 9 A. m.
Recorded in Liber F.T.L. No. 1, folio 4, Federal Tax Lien Record for Queen Anne's Co.

Charles W. Ceesl
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall co until the liability for the amount so assessed is fied or becomes unenforceable by reason of lc time.

**SEC. 6323. VALIDITY AGAINST MORTG/ PLEDGEES, PURCHASERS, AND JUDC CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO' Except as otherwise provided in subsection ( lien imposed by section 6321 shall not be vc against any mortgagee, pledgee, purchaser, or ment creditor until notice thereof has been fil the Secretary or his delegate—

(1) Under State or Territorial Laws.--I office designated by the law of the State or Te in which the property subject to the lien is sit whenever the State or Territory has by law nated an office within the State or Territory f filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

Lien #191

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instruments or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore, Md.

SERIAL NUMBER
S-1575

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
Lawrence Dunn

RESIDENCE OR PLACE OF BUSINESS
Chester, Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 4 62 ADDL | 12 27 63 | EI 52 0749177 6212 ME 12 18000 26 | 88.58 |
| 941 03 63 | 10 21 63 | 52141146007093 | 206.17 |
| PLACE OF FILING: Clerk of the Circuit Court of Queen Anne County Centreville, Md. | | TOTAL | $ 294.75 |

WITNESS my hand at Salisbury, Md., on this,

the 25th day of February, 19 64

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 192

UNITED STATES

vs.

Eldridge Margaret Meredith

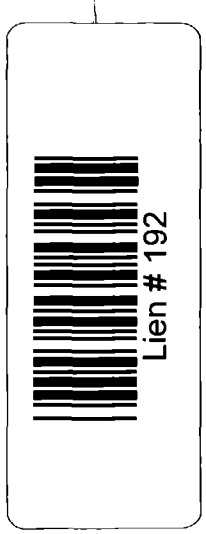
# RELEASE OF TAX LIEN

Re 6164

Filed this 23rd day of April, 1964 3: P.M., and proper entry made in Federal Tax Lien D.S.P. Book No. 1, page 4

Charles W Creel
Clerk (~~or Registrar~~).

FORM 668 (REV. 11-61)



Form 668
(REV. NOV. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: Baltimore, Maryland

SERIAL NUMBER: S- 1576

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 27, 1964, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Eldridge Margaret Meredith

RESIDENCE OR PLACE OF BUSINESS

Greenville, Md.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 1040 NEL. 1959 | 12 13 63 | 59 DP 11928 | 240.18 |
| 1040 NEL. 1960 | 12 13 63 | 60 DP 11927 | 241.22 |
| 1040 NEL 1961 | 12 13 63 | 61 DP 11926 | 326.78 |
| 1040 NEL. 1962 | 12 13 63 | 62 DP 401896 | 229.52 |

PLACE OF FILING: Clerk of the Circuit Court of
Queen Anne County
Centreville, Md.

TOTAL $ 1037.70

WITNESS my hand at Baltimore, Md., on this,

the 16th day of April, 1964

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | Jos. B Zeiler | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

HR

**PART 3 - To be used for recording purposes**

No. 192

UNITED STATES

vs.

Eldridge Margaret Meredith

# NOTICE OF TAX LIEN

Filed this 27th day of Feb., 1964, at 9 A. m.
Recorded in Liber J.S.P. No. 1, folio 4
Federal Tax Lien Record for Queen
Anne's Co. Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instruments or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
S- 1576

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
Eldridge Margaret Meredith

RESIDENCE OR PLACE OF BUSINESS
Grasonville, Md.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 1040 DEL. 1959 | 12 13 63 | 59 DP 11928 | 240.18 |
| 1040 DEL. 1960 | 12 13 63 | 60 DP 11927 | 241.22 |
| 1040 DEL 1961 | 12 13 63 | 61 DP 11926 | 326.78 |
| 1040 DEL. 1962 | 12 13 63 | 62 OP 401896 | 229.52 |
| | | TOTAL | $ 1037.70 |

PLACE OF FILING
Clerk of the Circuit Coubt of
Queen Anne County
Centreville, Md.

WITNESS my hand at Salisbury, Md., on this,

the 25th day of Febrpauary, 19 64

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 193

**UNITED STATES**

**vs.**

Clara L. Neil

# NOTICE OF TAX LIEN

**Filed this** 19th **day of** March, **19**64, **at** 9 A. **m.** Recorded in Liber J.S.P. No. 1, folio 4 Federal Tax Lien for Queen Anne's County. Charles W Cecil

**Clerk (or Registrar).**

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTG PLEDGEES, PURCHASERS, AND JUD CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NC Except as otherwise provided in subsection lien imposed by section 6321 shall not be v against any mortgagee, pledgee, purchaser, c ment creditor until notice thereof has been f the Secretary or his delegate—

(1) Under State or Territorial Laws.- office designated by the law of the State or T in which the property subject to the lien is s whenever the State or Territory has by law nated an office within the State or Territory filing of such notice; or

(2) With Clerk of District Court.--In the ... of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has became legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties therean, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERV CE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
BALTIMORE, MARYLAND

SERIAL NUMBER
S-1597

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Interr al Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
CLARA L. HILL

RESIDENCE OR PLACE OF BUSINESS
CHESTER, MD.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 1040A ADDL. 1960 | 12/28/62 | ME 120244 62L | 98.82 |
| 1040A ADDL. 1961 | 4/26/63 | 61 ME 2002 | 17.46 |
| | | TOTAL | $ 116.28 |

PLACE OF FILING
Clerk of the Circuit Court of
Queen Anne County
Centreville, Md.

WITNESS my hand at Salisbury, Md., on this,

the 18th day of March, 19 64

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walk | Collection Mgr. |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the volidity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 194

**UNITED STATES**

**vs.**

Chas. E. Johnson

# NOTICE OF TAX LIEN

**Filed this** 19th **day of** March, **1964**, **at** 9A **m.**
Recorded in Liber J.S.P. No 1, folio 4
Federal Tax Lien for Queen Anne's County. Charles W. Cecil
**Clerk (or Registrar).**

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

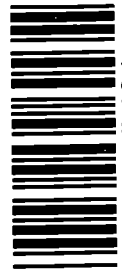
(a) INVALIDITY OF LIEN WITHOUT NOT Except as otherwise provided in subsection (c lien imposed by section 6321 shall not be va against any mortgagee, pledgee, purchaser, or ment creditor until notice thereof has been fil the Secretary or his delegate—

(1) Under State or Territorial Laws.--I office designated by the law of the State or Ter in which the property subject to the lien is situ whenever the State or Territory has by law nated an office within the State or Territory f filing of such notice; or

(2) With Clerk of District Court.--In the of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.




(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERV CE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore, Md.

SERIAL NUMBER
S-1598

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
Chas. E. Johnson

RESIDENCE OR PLACE OF BUSINESS
P.O. Box 152, Grasonville, Md.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 1040A ADDL. 1961 | 5/3/63 | 61D 129708 | 202.66 |

PLACE OF FILING
Clerk of the Circuit Court of
Queen Anne County
Centreville, Maryland

TOTAL $ 202.66

WITNESS my hand at Salisbury, Maryland, on this,

the 18th day of March, 19 64

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Wolf | Collection Mgr. |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 195

UNITED STATES

vs.

Bessie O Bedford t/a
Centreville Tea Room

# RELEASE OF TAX LIEN

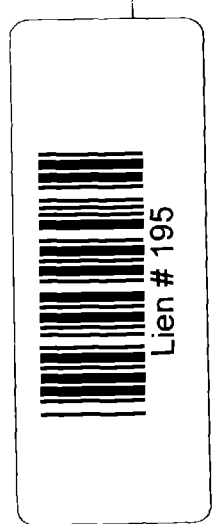
Re 10685

Filed this 15th day of
April, 1965 3:25 P.M.,
and proper entry made in T.S P
Book No. 1, page 4

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

1.00 pd



Form 668
(REV. NOV. 1961)
(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT: Baltimore Md

SERIAL NUMBER: S - 1620

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on April 20, 1964, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Bessie D Bedford T/A Centreville Tea Room

RESIDENCE OR PLACE OF BUSINESS

306 E Water St Centreville Md

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 63-03 | 4/8/64 | 52-07[illegible]521 | 38 .62 |
| 941 63-06 | " | " | 441.81 |
| 941 63-09 | " | " | 343.01 |
| 941 63-12 | " | " | 184.96 |
| | | TOTAL | $ 1354.40 |

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County
Centreville Md

WITNESS my hand at Baltimore, Md., on this,

the 26th day of March, 1965

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | [signature] | Special Procedures Advisor |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

**PART 3 - To be used for recording purposes**

No. 195

**UNITED STATES**

**vs.**

Bessie D. Bedford Jr
Centreville Tea Room

# NOTICE OF TAX LIEN

**Filed this** 17th **day of** April, **19**64, **at** 9a **m.**
Recorded in Liber J.S.P. No 1. folio 4, a Federal Tax Lien Book for Queen Anne's Co. Charles W. Cecil
**Clerk (or Registrar).**

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore Md

SERIAL NUMBER
S - 1620

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
Bessie D Bedford T/A Centreville Tea Room

RESIDENCE OR PLACE OF BUSINESS
306 E Water St Centreville Md

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 63-03 | 4/8/64 | 52-0744581 | 384.62 |
| 941 63-06 | " | " | 441.81 |
| 941 63-09 | " | " | 343.01 |
| 941 63-12 | " | " | 184.96 |

PLACE OF FILING
Clerk of the Circuit Court
Queen Anne County
Centreville Md

TOTAL $ 1354.40

WITNESS my hand at Salisbury Md, on this,

the 16 day of April, 19 64

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26439, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 196

# UNITED STATES

vs.

Castle Marina Inc

# NOTICE OF TAX LIEN

Filed this 12th day of May, 1964, at 9A. m.
Recorded in Liber T.S. P. No 6 folio 4
Federal Tax Lien for Queen Anne's Co. Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

Lien # 196

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules and regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

SERIAL NUMBER: S-1627

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER: Castle Marina Inc.

RESIDENCE OR PLACE OF BUSINESS: P.O. Box 45, Chester, Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 940 12 63 | 03 13 64 | 52-0748024 | $385.11 |
| | | TOTAL | $385.11 |

PLACE OF FILING: Clerk of the Circuit Court
of Queen Annes County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 7th day of May, 19 64

DISTRICT DIRECTOR OF INTERNAL REVENUE: Irving Machiz

BY (Signature): John H. Walsh

TITLE: Collection Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 197

# UNITED STATES

vs.

Mayers Construction Co Inc

# NOTICE OF TAX LIEN

Filed this 12th day of May, 1964, at 9 a m.

Recorded in Liber T.S.P. No 4 folio 4, Federal Tax Lien for Queen Anne's Co. Charles W Cecil

Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOT Except as otherwise provided in subsection (c lien imposed by section 6321 shall not be va against any mortgagee, pledgee, purchaser, or ment creditor until notice thereof has been fil the Secretary or his delegate—

(1) Under State or Territorial Laws.--I office designated by the law of the State or Te in which the property subject to the lien is situ whenever the State or Territory has by law nated an office within the State or Territory f filing of such notice; or

(2) With Clerk of District Court.--In the of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

Lien # 197

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing, negotiable instrument, or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

SERIAL NUMBER: S-1628

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

Mayers Construction Co. Inc.

RESIDENCE OR PLACE OF BUSINESS

P.O. Box 45, Chester, Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 940 12 63 | 03 13 64 | 52-0736562 | $208.40 |
| | | | |
| PLACE OF FILING: Clerk of the Circuit Court of Queen Annes County Centreville, Maryland | | TOTAL | $ 208.40 |

WITNESS my hand at Salisbury, Maryland, on this,

the 6th day of May, 19 64

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 198

# UNITED STATES

vs.

Amity Corp

# NOTICE OF TAX LIEN

Filed this 25th day of May, 1964, at 9 A.m.
Recorded in Liber F.L.P. No. 1, folio 6
a Federal Tax Lien Record Book for
Queen Anne's Co.
Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.**

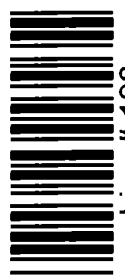
(a) INVALIDITY OF LIEN WITHOUT NOT Except as otherwise provided in subsection (c lien imposed by section 6321 shall not be va against any mortgagee, pledgee, purchaser, or ment creditor until notice thereof has been fil the Secretary or his delegate—

(1) Under State or Territorial Laws.--I office designated by the law of the State or Te in which the property subject to the lien is siti whenever the State or Territory has by law i nated an office within the State or Territory fi filing of such notice; or

(2) With Clerk of District Court.--In the af the clerk of the United States district court fo... ...judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.




(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT: Baltimore

SERIAL NUMBER: S-1634

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
Amity Corp

RESIDENCE OR PLACE OF BUSINESS
Post Office Box 45, Chester, Md.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 12 63 | 03 27 64 | 52-0738285 | $279.52 |
| | | TOTAL | $ 279.52 |

PLACE OF FILING
Clerk of the Circuit Court
of Queen Annes County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 21st day of May, 19 64

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 199

# UNITED STATES

vs.

Maryland Seafood Cooperative Association

# NOTICE OF TAX LIEN

Filed this 2nd day of May, 1964, at 9 A. m.
Recorded in Liber F.S.P. No. 1 folio 6, Federal Tax Lien Record for Queen Anne's Co.

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

**SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c) the lien imposed by section 6321 shall not be valid against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

(1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

Lien # 199

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules and regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668 (REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore, Md.

SERIAL NUMBER S-1642

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
Maryland Seafood Cooperative Association

RESIDENCE OR PLACE OF BUSINESS
Kent Narrows, Grasonville, Maryland

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| 941 12 63 | 03 27 64 | 52-0730965 | $3,294.94 |

PLACE OF FILING Clerk of the Circuit Court of
Queen Anne County, Maryland
Centreville, Maryland

TOTAL $ 3,294.94

WITNESS my hand at Salisbury, Maryland, on this,

the 25th day of May, 1964

DISTRICT DIRECTOR OF INTERNAL REVENUE Irving Machiz

BY (Signature) John H Walsh

TITLE Collection Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**

No. 200

# UNITED STATES

vs.

J. W. & C. Littleton

# NOTICE OF TAX LIEN

Filed this 2nd day of June, 1964, at 9 A. m.
Recorded in Liber J.S.P. No. 1, folio 6
Federal Tax Lien for Queen Anne's Co.
Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 11-61)

INTERNAL REVENUE CODE OF 1954

**SEC. 6321. LIEN FOR TAXES**

If ony person liable to pay ony tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, oddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether reol or personal, belonging to such person.

**SEC. 6322. PERIOD OF LIEN.**

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so ossessed is satisfied or becomes unenforceable by reoson of lopse of time.

**SEC. 6323. VALIDITY AGAINST MORTG/ PLEDGEES, PURCHASERS, AND JUDC CREDITORS.**

(a) INVALIDITY OF LIEN WITHOUT NO Except as otherwise provided in subsection ( lien imposed by section 6321 shall not be v ogainst ony mortgagee, pledgee, purchaser, o ment creditor until notice thereof hos been fi the Secretary or his delegote—

(1) Under State or Territorial Lows.-- office designated by the law of the State or T in which the property subject to the lien is s whenever the State or Territory has by low nated an office within the State or Territory filing of such notice; or

(2) With Clerk of District Court.--In th of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by low designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbio.--In the office of the clerk of the United States District Court for the District of Columbio, if the property subject to the lien is situoted in the District of Columbia.

(b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

Lien # 200

(c) EXCEPTION IN CASE OF SECURITIES.--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in maney or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means ony bond, debenture, note, or certificate or other evidence of indebtedness, issued by ony corporation (including one issued by o government or politicol subdivisian thereof), with interest coupons or in registered form, shore of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the canditians under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

**SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.**

(a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tox if--

(1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him o bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668
(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
Baltimore

SERIAL NUMBER
S-1646

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER
J W & C Littleton

RESIDENCE OR PLACE OF BUSINESS
1115 E Church St., Salisbury, Md.

| TYPE OF TAX AND PERIOD (a) | ASSESSMENT DATE (b) | REFERENCE NO. (c) | AMOUNT OF ASSESSMENT (d) |
|---|---|---|---|
| Income 1962 | 5-31-63 | 52 252033766 63E | 169.27 |

PLACE OF FILING
Clerk of the Circuit Court, Queen Annes County, Centreville, Md.

TOTAL $ 169.27

WITNESS my hand at Salisbury, Md., on this,

the 27th day of May, 1964

| DISTRICT DIRECTOR OF INTERNAL REVENUE | BY (Signature) | TITLE |
|---|---|---|
| Irving Machiz | John H. Walsh | Collection Manager |

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

**PART 1 - To be retained by recording office**