No. 301

UNITED STATES

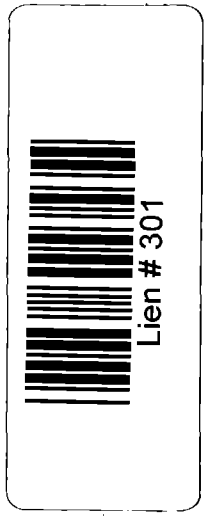
vs.

RELEASE OF TAX LIEN

Filed this 19th day of June, 1970 M.,
and proper entry made in 2SP
Fed Tax Lien Book No. 1, page 15

Charles F. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)



Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 70-S-157

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 Feb. 4, 19 70, 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

John D. & Suzanne S. Villalona

RESIDENCE

Rt. 1 Box 81
Sudlersville, Maryland 21668

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/68	05/16/69	219-62-7802	453.03

PLACE OF FILING

Clerk of the Circuit Court for Queen Annes County
Centreville, Maryland 21617

TOTAL $ 453.03

WITNESS my hand at Baltimore, Maryland, on this,

the 10th day of June, 19 70

SIGNATURE: Joseph B. Zeiler

TITLE: 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. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 301

UNITED STATES

vs.

John D. & Suzanne Villebona

NOTICE OF TAX LIEN

Filed this 9th day of February, 1970, at 9 A m.
Recorded in Liber J.S.P. No. 4 Folio 12, a Federal Tax Lien for A. W. Co.

Charles W. Ceet
Clerk (or ~~Registrar~~).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 70-S-157

Pursuant to the provisians af Sectians 6321, 6322, and 6323 of the Internal Revenue Cade, natice 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 far payment thereaf remain unpaid, and that by virtue af the abave-mentianed statutes the amount af said taxes, tagether with penalties, interest, and casts that may accrue in addition thereto, is a lien in favar af the United States upan all praperty and rights to praperty belanging ta said taxpayer.

NAME OF TAXPAYER: John D. & Suzanne S. Villabona

RESIDENCE: Rt. 1 Box 81
Sudlersville, Maryland 21668

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/68	05/16/69	219-42-7802	453.03

PLACE OF FILING: Clerk of the Circuit Court for Queen Annes County
Centreville, Maryland 21617

TOTAL $ 453.03

WITNESS my hand at Salisbury, Maryland, on this,

the 4th day of February, 19 70.

SIGNATURE: John H. Walsh
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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 302

UNITED STATES

vs.

Wesley Thompson
Thompson Masonry

RELEASE OF TAX LIEN

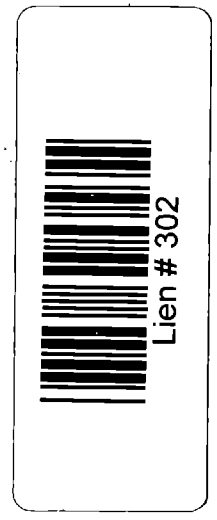
Filed this 19th day of

July, 19 72 M.,

and proper entry made in ~~Book No 15 P#1~~ Federal Tax Lien Book, page 25

Charles W. Ceed
Clerk (or Registrar).

FORM 668 (REV. 8-67)



Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore, Md. (52)

SERIAL NO.: 70-S

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 March 3, 1970, 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: Wesley Thompson
Thompson Masonry

RESIDENCE: Chester, Md. 21619

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3/31/66	2/13/70	52-0247929	44.67
941	6/30/66	2/13/70	"	124.67
941	9/30/66	2/13/70	"	186.40
941	12/31/66	2/13/70	"	210.65
941	3/31/67	2/13/70	"	251.34
941	6/30/67	2/13/70	"	624.75
941	9/30/67	2/13/70	"	400.00
941	12/31/67	2/13/70	"	320.50
941	3/31/68	2/13/70	"	217.30
941	6/30/68	2/13/70	"	602.59
941	9/30/68	2/13/70	"	736.71
941	12/31/68	2/13/70	"	904.65
941	3/31/69	2/13/70	"	749.74
941	6/30/69	2/13/70	"	375.96
941	9/30/69	2/13/70	"	207.21
940	12/31/68	2/13/70	"	125.00
			TOTAL	$ 5,965.09

PLACE OF FILING: Clerk of the Circuit Court of Queen Anne County
Centreville, Md.

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

the 9th day of May, 1972

SIGNATURE: Joseph B. Zeiler

TITLE: 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. 1950-51, 125.)

HR

PART 3—To be used for recording purposes

No. 302

UNITED STATES

vs.

Wesley Thompson
Thompson Masonry
Chester, Md 21619

NOTICE OF TAX LIEN

Filed this 3rd **day of** March, **19** 70, **at** 9 a.m.
Recorded in Liber J.S.P. No. 1, folio 12
Federal Tax Lien for Queen Anne's Co.

Charles W. Ceel
Clerk (or ~~Registrar~~).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purposes of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT · INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Md. (52)

SERIAL NO.: 70-S

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER: Wesley Thompson
Thompson Masonry

RESIDENCE: Chester, Md. 21619

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3/31/66	2/13/70	52-0747929	44.67
941	6/30/66	2/13/70	"	174.67
941	9/30/66	2/13/70	"	186.40
941	12/31/66	2/13/70	"	110.65
941	3/31/67	2/13/70	"	251.84
941	6/30/67	2/13/70	"	414.76
941	9/30/67	2/13/70	"	408.88
941	12/31/67	2/13/70	"	320.58
941	3/31/68	2/13/70	"	217.38
941	6/30/68	2/13/70	"	609.59
941	9/30/68	2/13/70	"	794.71
941	12/31/68	2/13/70	"	904.85
941	3/31/69	2/13/70	"	743.74
941	6/30/69	2/13/70	"	375.56
941	9/30/69	2/13/70	"	283.91
940	12/31/68	2/13/70	"	123.80

PLACE OF FILING: Clerk of the Circuit Court of Queen Anne County
Centreville, MD.

TOTAL: $ 5,965.99

WITNESS my hand at Salisbury, Maryland, on this, the 27th day of February, 19 70

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 303

UNITED STATES

VS.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

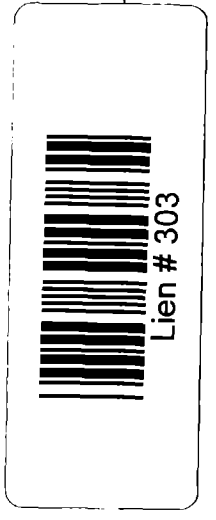
and proper entry made in _____

_____ 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
1977 OCT 10 AM 10 49
QUEEN ANNE'S COUNTY

DISTRICT
Baltimore

SERIAL NUMBER
70-0-589

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 March 9, 19 70, 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

Thomas P. & Betty Ann Davidson

RESIDENCE

Church Hill, Maryland 21623

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/66	5/30/69	136-26-8036	776.70
1040	12/31/67	5/30/69	136-26-8036	1,516.87
			TOTAL	$ 2,293.57

PLACE OF FILING
Clerk of the Circuit Court
of Queen Anne County

WITNESS my hand at Baltimore, Maryland, on this,

the 7th day of October, 19 77

SIGNATURE
Harvey Hammer

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.)

gg

PART 5 — To be used for recording purposes

No. 303

UNITED STATES

vs.

Thomas P. and Betty Ann Davidson

NOTICE OF TAX LIEN

Filed this 9th **day of** March, **19**70, **at** 9 a.m.
Recorded in Liber F.T.P. No. 1, folio 12
a Federal Tax Lien Record for D. a. C.

Charles W. Cecil
Clerk (~~or Registrar~~)

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(1) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT · INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 70-0-589

Pursuont to the provisians af Sections 6321, 6322, and 6323 af the Internal Revenue Code, notice is hereby given thot there have been assessed under the Internal Revenue laws of the United Stotes against the following-named taxpayer, taxes (including interest and penolties) which after demond for payment thereof remain unpaid, and that by virtue of the abave-mentianed statutes the amount of said taxes, together with penalties, interest, and casts that may accrue in addition thereta, is a lien in favor of the United States upon all property and rights to property belonging ta said taxpayer.

NAME OF TAXPAYER: Thomas P. & Betty Ann Davidson

RESIDENCE: Church Hill, Maryland 21623

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/66	5/30/69	136-26-8036	776.70
1040	12/31/67	5/30/69	136-26-8036	1,516.87
			TOTAL	$ 2,293.57

PLACE OF FILING: Clerk of The Circuit Court of Queen Anne County

WITNESS my hand at Baltimore, Maryland, on this,

the 4th. day of March, 19 70

act: 927

SIGNATURE: P. Taylor

TITLE: Chief-Processing Review 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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 304

UNITED STATES

vs.

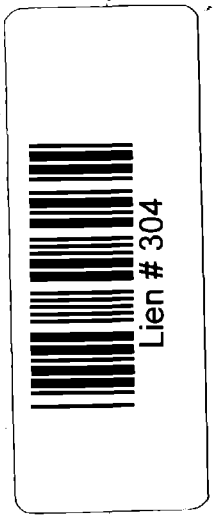
Joseph C & Rita Worrell

RELEASE OF TAX LIEN

Filed this 3rd day of April, 1972 9A M., and proper entry made in Fed. Tax Lien Book No. 15 Pg 1, page 13

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)



Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore, Md. (52)

SERIAL NO.: 70-3 -203

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 April 3, 1970, 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

Joseph C. & Rita B. Barrett

RESIDENCE

Greenville, Md. 21638

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-68	05-23-69	221-28-7510	765.73

PLACE OF FILING: Clerk of the Circuit Court of Queen Anne County, Centreville, Md.

TOTAL $ 765.73

WITNESS my hand at Baltimore, Md., on this, the 24th day of March, 1972

SIGNATURE: Joseph B. Zuiles

TITLE: 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. 19419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 304

UNITED STATES

vs.

Joseph C. & Rita E. Dorrell

NOTICE OF TAX LIEN

Filed this 3rd day of April 1970, at 9 a. m.
Recorded in Liber F.B.P. No. 1, folio 12, a Federal Tax Lien for U.S.A.

Charles W. Cecil
Clerk (or ~~Registrar~~).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Md. (52)

SERIAL NO.: 70-S -203

Pursuant to the pravisians af Sectians 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given thot there hove been assessed under the Internal Revenue laws of the United States against the following-nomed taxpayer, taxes (including interest ond penolties) which ofter demond for poyment thereof remoin unpaid, and that by virtue of the abave-mentianed statutes the amount of said taxes, together with penalties, interest, and casts that moy accrue in oddition thereto, is o lien in favor of the United States upon oll property ond rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Joseph C. & Rita E. Dorrell

RESIDENCE

Grasonville, Md. 21638

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-68	05-23-69	221-28-7510	765.73
			TOTAL	$ 765.73

PLACE OF FILING: Clerk of the Circuit Court of Queen Anne County Centreville, Md.

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

the 2nd day of April, 19 70

SIGNATURE: John H. Wabel

TITLE: Group Supervisor

(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. 305

UNITED STATES

vs.

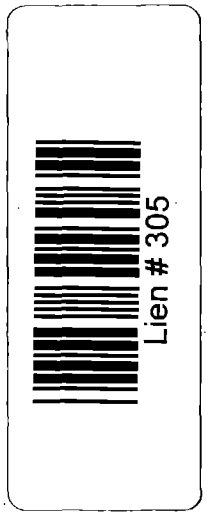
Orlando Motel Inn
Inc

RELEASE OF TAX LIEN

Filed this 7th day of
July, 19 70 4:30 P.M.,
and proper entry made in 75PH
1 Book No. 1, page 13

Charles W Reed
Clerk (or Registrar).

FORM 668 (REV. 8-67)



Farm 668 (REV. 8-67)	U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE **CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN**	For Optional Use By Recording Office

DISTRICT	SERIAL NO.
Baltimore, Maryland (52)	[illegible]-223

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 6, 1970, 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

Islander Hotel Inn, Inc.

RESIDENCE

Stevensville, Maryland [illegible]

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

PLACE OF FILING Clerk Of The Circuit Court Of Queen Anne County Centreville, Maryland

TOTAL $ [illegible]

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

the 2nd day of July, 1970

SIGNATURE	TITLE
Joseph B. Zeiler	Special Procedures Staff, 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. 1950-51, 125.)

PART 4—To be retained by SPS

No. 305

UNITED STATES

vs.

Islander Motel Inn, Inc.

NOTICE OF TAX LIEN

Filed this 6th day of May, 1970, at 9:00 a.m.
Recorded in Liber I.R.P. No. 1, folio 12
Federal Tax Lien for Punchbowl's Co.
Charles W. Creed
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Maryland (52)

SERIAL NO.: 70-S-223

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Islander Motel Inn, Inc.

RESIDENCE

Stevensville, Maryland 21666

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-69	03-20-70	52-0854235	3,225.97

PLACE OF FILING

Clerk Of The Circuit Court Of Queen Anne County
Centreville, Maryland

TOTAL $ 3,225.97

WITNESS my hand at Salisbury, Maryland, on this,

the 5th day of May, 19 70

SIGNATURE: John H. Wald

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 306

UNITED STATES

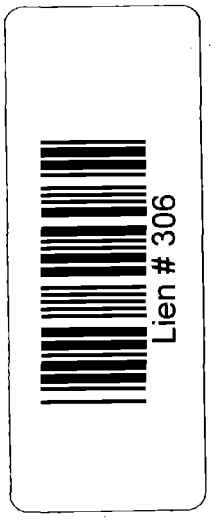
vs.

RELEASE OF TAX LIEN

Filed this 31st day of August, 19 70 4 P M., and proper entry made in Fed Tax Lien TSP Book No. 1, page 13

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)



Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 70-0-658

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 20, 19 70, 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: Frank P. & Frances J. Hopkins

RESIDENCE: P.O. Box 137, Sudlersville, Maryland 21668

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/68	9/19/69	131-03-6314	1,289.68
PLACE OF FILING: Clerk of the Circut Court of Queen Anne County			TOTAL	$ 1,289.68

WITNESS my hand at Baltimore, Md., on this, the 27th day of August, 19 70

SIGNATURE: Joseph B. Zeiler

TITLE: 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. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 306

UNITED STATES

vs.

Frank P. & Frances J. Hopkins

NOTICE OF TAX LIEN

Filed this 20th **day of**

May, **19** 70, **at** 9:00 **Am.**

Recorded in Liber J.S.P. No. 1, Folio 12, Federal Tax Lien for Queen Anne's Co.

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT Baltimore

SERIAL NO. 70-0-658

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER Frank P. & Frances J. Hopkins
P.O. Box 137
Sudlersville, Maryland 21668

RESIDENCE

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/68	9/19/69	131-03-6314	1,289.68
			TOTAL	$ 1,289.68

PLACE OF FILING

Clerk of the Circut Court of Queen Anne County

WITNESS my hand at Baltimore, Maryland, on this, the 19 day of May, 19 70

SIGNATURE Albert J. Kenney

TITLE Asst. Chief Office Branch Act: 950

(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. 307

UNITED STATES

vs.

Hopkins

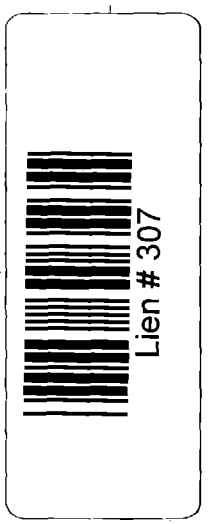
RELEASE OF TAX LIEN

Filed this 4th day of June, 1970 1:58 P.M., and proper entry made in ISP Book No. 1, page 13

Charles A Ceil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

$3.00 pd



Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NO.: 70-S-230

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 21, 19 70, 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

Frank P. & Frances J. Hopkins

RESIDENCE

PO Box 137 Sudlersville, Maryland 21668

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/68	9/19/69	131-03-6311	1,289.68
			TOTAL	$ 1,289.68

PLACE OF FILING

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

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

the 25th day of May, 19 70

SIGNATURE

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. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 307

UNITED STATES

vs.

Frank P. & Frances J. Hopkins

NOTICE OF TAX LIEN

Filed this 21st day of May, 1970, at 9:00 A.m.
Recorded in Liber J. S. P. No. 1, Folio 12,
Federal Tax Lien for Queen Anne's Co.

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(1) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NO.: 70-S-230

Pursuant to the pravisians af Sectians 6321, 6322, and 6323 af the Internal Revenue Cade, 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 the 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 praperty and rights ta praperty belanging ta said taxpayer.

NAME OF TAXPAYER

Frank P. & Frances J. Hopkins

RESIDENCE

PO Box 137 Sudlersville, Maryland 21668

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/68	9/19/69	131-03-6311	1,289.68
			TOTAL	$ 1,289.68

PLACE OF FILING

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

WITNESS my hand at Salisbury, Maryland, on this,

the 20th day of May, 1970

SIGNATURE: John H. Walsh
JOHN H. WALSH

TITLE: Group Supervisor

(NOTE: Certificate of officer authorized by law ta take acknawledgments is not essential to the validity of Natice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 308

UNITED STATES

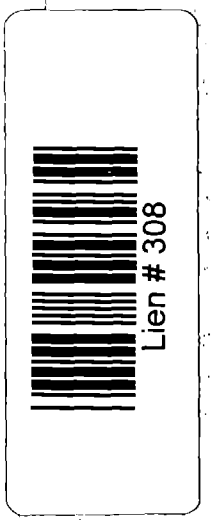
vs.

RELEASE OF TAX LIEN

Filed this 15th day of October, 1973 9a M., and proper entry made in Fed Tax Lien Record Book No. TSP#1, page 12

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)



Lien # 308

Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore, Md. (52)

SERIAL NO.: 70-S- 232

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 statutary additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on June 2, 1970, 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

Frank W. & Joan B. Radisavy

RESIDENCE

Centreville, Md. 21630

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-68	05-09-69	220-02-7572	230.20

PLACE OF FILING

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

TOTAL $ 230.20

WITNESS my hand at Baltimore, Md., on this, the 12th day of October, 1973

SIGNATURE: Joseph B. Zeller

TITLE: 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. 19419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 308

UNITED STATES

vs.

Frank W Jean
B Hadaway

NOTICE OF TAX LIEN

TSP No 1 fol 12 & 13

Filed this 2nd day of June, 1970, at 9:00 Am.

Charles A Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Md. (52)

SERIAL NO.
70-S- 232

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Frank W. & Jean B. Haddaway

RESIDENCE
Grasonville, Md. 21638

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-68	05-09-69	218-01-7572	230.18

RECEIVED
MAY 22 1970
DISTRICT DIRECTOR OF INTERNAL REVENUE
SPECIAL PROCEDURE
BALTIMORE

PLACE OF FILING
~~XXXX

No. 309

UNITED STATES

VS.

Jack Davidson, Inc.

NOTICE OF TAX LIEN

Filed this 28th day of July, 1970, at 9:30 A.m.
Recorded in Liber TSP No. 1, Folio 12, Federal Tax Lien for Queen Anne's Co.

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of the lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

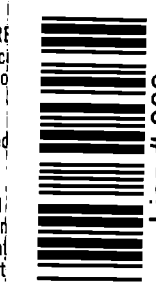
(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.



Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Md.

SERIAL NUMBER
71-S-5

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Tuck Davidson, Inc.

RESIDENCE
Church Hill, Md. 21623

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12/31/69	03/06/70	52-0819923	$259.19

PLACE OF FILING
Clerk of the Circuit Court, Queen Anne County,
Centreville, Maryland

TOTAL $ 259.19

WITNESS my hand at Salisbury, Maryland, an this,

the 24th day of July, 19 70

SIGNATURE John N. 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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 310

UNITED STATES

vs.

Robert R. Ryans

RELEASE OF TAX LIEN

Filed this 5th day of

Sept, 19 72 M.,

and proper entry made in ~~Book~~

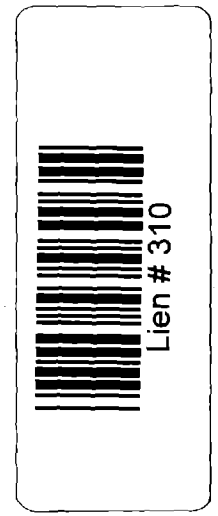
TSP Book No. 1, page 13

a Federal Tax Lien #1 BA C.

Charles W. Carr

Clerk (or Registrar).

FORM 668 (REV. 8-67)



Def. w/a

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-0-62

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 September 17, 1970, 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

Robert R. Ryans

RESIDENCE

303 Calvert St.,
Chestertown, Md. # 21620

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12 31 69	4 24 70	212 12 3408	$244.66
			TOTAL	$ 244.66

PLACE OF FILING

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

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

the 1st day of September, 1972

SIGNATURE

TITLE: 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. 1950-51, 125.)

HR

PART 3—To be used for recording purposes

No. 310

UNITED STATES

vs.

Robert R. Ryans

NOTICE OF TAX LIEN

Filed this 17th day of September, 1970, at 9 A m.

Recorded in Liber TSP #1 fol 12, Federal Tax Lien for Queen Anne's County

Charles W Cecil

Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purposes of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Def. W/A

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-0-62

Pursuant to the pravisians af Sectians 6321, 6322, and 6323 af the Internal Revenue Cade, 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 for payment thereaf remain unpaid, and that by virtue af the abave-mentianed statutes the amaunt af said taxes, together with penalties, interest, and casts that may accrue in additian thereta, is a lien in favar af the United States upan all praperty and rights ta praperty belanging ta said taxpayer.

NAME OF TAXPAYER
Robert R. Ryans

RESIDENCE
303 Calvert St.,
Chestertown, Md. # 21620

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12 31 69	4 24 70	212 12 3408	$244.66

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

TOTAL $ 244.66

WITNESS my hand at Baltimore, Md., on this, the 15th day of Sept., 19 70

SIGNATURE: P. Taylor

TITLE: Chief-Processing & Review

(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. 311

UNITED STATES

vs.

Carl Edward Pickett

RELEASE OF TAX LIEN

Filed this 30th day of December, 1976 M.,

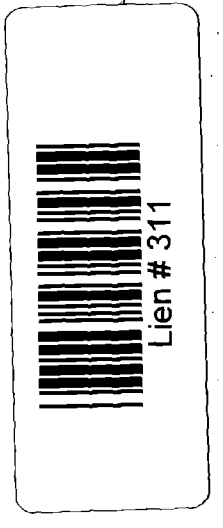
and proper entry made in

Book No. , page

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

3.00



Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NUMBER: 71-S-34

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 September 18, 19 70, 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

Carl Edward Pinkett

RESIDENCE

P. O. Box 56
Chester, Md. 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/68	01/02/70	217-01-1184	484.54
941	06/30/69	08/21/70	52-0822949	1462.25
			TOTAL	$ 1946.79

PLACE OF FILING

Clerk of the Circuit Court, Queen Anne County,

WITNESS my hand at Baltimore, Maryland, on this, the 27th day of December, 19 76

SIGNATURE: Gary W. Knott

TITLE: Acting 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. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 311

UNITED STATES

VS.

Carl Edward Dinkett

NOTICE OF TAX LIEN

Filed this 18th day of

Sept, 1972, at 9:00 A m.

Recorded in Liber TSP #1, Folio 12, a Federal Tax Lien Record for Queen Anne's Co.

Charles M. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section,—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NUMBER: 71-S-34

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Carl Edward Pinkett

RESIDENCE

P. O. Box 56
Chester, Md. 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/68	01/02/70	217-01-1184	484.54
941	06/30/69	08/21/70	52-0822949	1462.25
			TOTAL	$ 1946.79

PLACE OF FILING

Clerk of the Circuit Court, Queen Anne County,
Centreville, Md. 21617

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

the 14th day of September, 19 70

SIGNATURE: John H. Walsh
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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 312

UNITED STATES

vs.

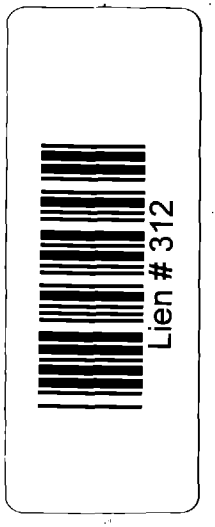
Reinhaw & Emory Eqpt Co
Orc

RELEASE OF TAX LIEN

Filed this 29th day of June, 1971 9Q M., and proper entry made in Fed Tax Lien Record Book No. JSP#1, page 13

Charles W Reed
Clerk (or ~~Registrar~~).

FORM 668 (REV. 1-70)



Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NUMBER: 71-3-35

I hereby certify thot os to the following-named taxpoyer the requirements of Section 6325(o), Internol Revenue Code, hove been satisfied with respect to the taxes enumeroted below, together with oll stotutory odditions provided by Section 6321; ond thot the lien for such toxes ond stotutory odditions hos thereby been releosed. The proper officer in the office where notice of internol revenue tox lien wos filed on September 18, 1970, is hereby outhorized to moke nototion on his books to show the releose of soid lien, insofor os the lien relotes to the following toxes.

NAME OF TAXPAYER
Renshaw & Emory Equip. Co., Inc.

RESIDENCE
Centreville, Md. 21617

KIND OF TAX (o)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06/30/70	09/04/70	52-0631159	5523.47

PLACE OF FILING
Clerk of the Circuit Court, Queen Anne County,
Centreville, Md. 21617

TOTAL $ 5523.47

WITNESS my hond ot Baltimore, Md., on this,

the 28th doy of June 1971

SIGNATURE: Joseph B. Zuiker

TITLE: Special Procedures Advisor

(NOTE: Certificate of officer authorized by law to take ocknowledgments is not essentiol to the volidity of Notice of Federol Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

HB

PART 3—To be used for recording purposes

No. 312

UNITED STATES

VS.

Pershaw & Emory Equip. Co., Inc.

NOTICE OF TAX LIEN

Filed this 18th day of Sept. 1970, at 9:00 A.m.
Recorded in Liber TSP #1, folio 12, a Federal Tax Lien Record for Pershaw Equip Co.

Charles M. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Md.

SERIAL NUMBER
71-S-35

Pursuont to the provisions of Sections 6321, 6322, ond 6323 of the Internal Revenue Code, notice is hereby given thot there have been assessed under the Internal Revenue laws of the United Stotes agoinst the following-named toxpoyer, toxes (including interest and penalties) which after demond for poyment thereof remain unpoid. and thot by virtue of the above-mentioned stotutes the omount of soid toxes, together with penolties, interest, and costs thot moy occrue in oddition thereto, is o lien in favor of the United Stotes upon all property and rights to property belonging to soid toxpoyer.

NAME OF TAXPAYER
Renshaw & Emory Equip. Co., Inc.

RESIDENCE
Centreville, Md. 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06/30/70	09/04/70	52-0631159	5523.47

PLACE OF FILING
Clerk of the Circuit Court, Queen Anne County,
Centreville, Md. 21617

TOTAL $ 5523.47

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

the 14th day of September, 19 70

SIGNATURE
John H. Walsh
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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 313

UNITED STATES

vs.

Alfred & Elba M. Edwards

RELEASE OF TAX LIEN

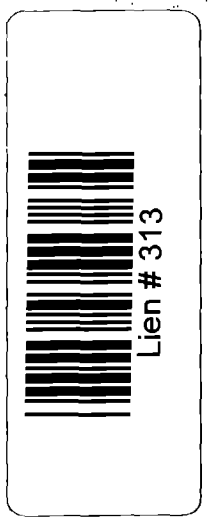
Filed this 30th day of November, 1976 9:44 AM.,

and proper entry made in TSP Book No. 1, page 12 Federal Tax Record Book for Cecil County.

Chas. H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

$3.00



U.S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-A-2

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 September 21, 1970, 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.

RECEIVED FOR RECORD RECORDED IN LIBER ____ FOLIO ____

1976 NOV 30 AM 9:44

RECEIVED FOR QUEEN ANNE'S CO., MD. CHARLES W. CECIL, CLERK

NAME OF TAXPAYER: Alfred E. & Eliza M. Edwards

RESIDENCE: 41 Roman Road
Glen Burnie, Maryland 21061

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-67	09-15-70	231-20-1470	1192.81
1040	12-31-68	09-15-70	231-20-1470	545.35
1040	12-31-69	09-15-70	231-20-1470	997.39
			TOTAL	$ 2735.55

PLACE OF FILING: Clerk of the Circuit Court for Queen Anne County, Centreville, Maryland

WITNESS my hand at Baltimore, Maryland, on this,

the 23rd day of November, 19 76

SIGNATURE: Stewart Hammer

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. 1950-51, 125.)

cd

PART 4—To be retained by SPS

No. 313

UNITED STATES

vs.

Alfred E. & Elba M. Edwards

NOTICE OF TAX LIEN

Filed this 21st day of September, 1970, at 9:00 AM. Recorded in Liber TSP #1, Folio 12, a Federal Tax Lien Record for Queen Anne's Co.

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purposes of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-A-2

Pursuant to the pravisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Alfred E. & Elba M. Edwards

RESIDENCE

41 Thomas Road
Glen Burnie, Maryland 21061

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-67	09-15-70	231-20-1470	1192.81
1040	12-31-68	09-15-70	231-20-1470	545.35
1040	12-31-69	09-15-70	231-20-1470	997.39
			TOTAL	$ 2735.55

PLACE OF FILING

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

WITNESS my hand at Annapolis, Maryland, on this, the 17th day of September, 19 70

SIGNATURE: W. Liston

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 314

UNITED STATES

vs.

Glenn Asa James

NOTICE OF TAX LIEN

Filed this 8th day of October, 1920, at 9:00 A m.
Recorded in Liber T.S.P. #1, Folio 12, a Federal Tax Lien Record for Queen Anne's Co.

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENORS.–The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of the lien imposed by section 6321 has been filed, such lien shall not be valid–

(1) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

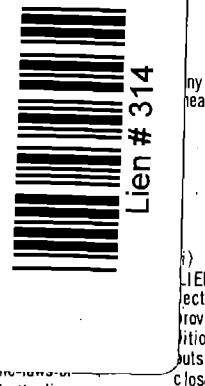
(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by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

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

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.



Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-S-49

Pursuant to the pravisians af Sectians 6321, 6322, and 6323 af the Internal Revenue Cade, 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 the 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.

NAME OF TAXPAYER: Glenn Asa James

RESIDENCE: Grasonville, Md. 21638

CLASS OF TAX (Tax Return Farm No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
2290	7006	1 23 70	5269501000003 0	183.39
2290	6906	1 23 70	5269501009001 0	199.89
			TOTAL	$ 383.28

PLACE OF FILING
Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 5th day of October, 19 70

SIGNATURE: John H. Walsh

TITLE: Group Supervisor

(NOTE: Certificate of officer authorized by law ta take acknawledgments is nat essential ta the validity af Notice af Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 315

UNITED STATES

vs.

Glenn Ora James
Glenn A. James & Co

NOTICE OF TAX LIEN

Recorded in Liber TS Deed Book 12
a Federal Tax Lien Record for
Queen Annes County

Filed this 13th **day of**
Oct, **19** 70, **at** 9 A **m.**

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 sh valid as against any purchaser, holder of a securi mechanic's lienor, or judgment lien credifor u thereof which meets the requirements of subsecti been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERE THOUGH NOTICE FILED.–Even though notice imposed by section 6321 has been filed, such not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred section (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real p one office within the State (or the count governmental subdivision), as designate laws of such State, in which the property the lien is situated; and

(ii) Personal Property.–In the case o property, whether tangible or intangible, fice within the State (or the county, or oth mental subdivision), as designated by t such State, in which the property subject t is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of notice of lien, the term "required refiling period" ans–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING EN.–If a notice of lien has been filed pursuant to subction (f), the Secretary or his delegate is authorized to vide by regulations the extent to which, and the conions under which, information as to the amount of the standing obligation secured by the lien may be dissed.

Lien #315

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

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-S-54

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Glenn Asa James
Glenn A. James & Co.

RESIDENCE
Grasonville, Md. 21638

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-69	12-24-69	52-0851504	$347.07
			TOTAL	$ 347.07

PLACE OF FILING
Clerk of the Circuit Court
of Queen Annes County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 9th day of October, 19 70

SIGNATURE: John H. Hale

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 316

UNITED STATES

vs.

Harry J. Tucker

RELEASE OF TAX LIEN

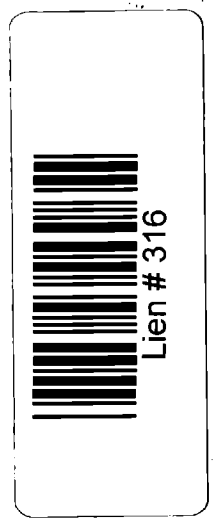
Filed this 6th day of January, 1977 11:13 A.M., and proper entry made in TSP

Book No. 1, page 122 Federal Tax Lien Record Book for Cecil County, Maryland.

Clerk (or Registrar).

FORM 668 (REV. 8-67)

3.00



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Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-8-1-50

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 October 13, 19 70, 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.

FILED JAN -6 AM 11:13

CLERK

NAME OF TAXPAYER

Harry J. Tucker

RESIDENCE

Chestertown, Maryland 21620

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-69	07-03-70	52-0512395	4,927.53
			TOTAL	$ 4,927.53

PLACE OF FILING

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

WITNESS my hand at Baltimore, Maryland, on this, the 4th day of January, 19 77

SIGNATURE

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. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 316

UNITED STATES

vs.

Harry J Tucker

NOTICE OF TAX LIEN

Recorded in Liber TS Pt 1, folio 12 a Federal Tax Lien Record for Queen Anne's County

Filed this 13th day of Oct, 1970, at 9 A m.

Charles W. Cecil
Clerk (~~or Registrar~~).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), properly shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

1-3/po

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-B-1-50

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Harry J. Tucker

RESIDENCE

Chestertown, Maryland 21620

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-69	07-03-70	52-0512395	4,927.53

PLACE OF FILING

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

TOTAL $ 4,927.53

WITNESS my hand at Baltimore, Maryland, on this, the 9 day of October, 1970.

SIGNATURE: W. H. Guba

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 317

UNITED STATES

VS.

S Pauley & Jean P Stearns

NOTICE OF TAX LIEN

Recorded in Liber TSP#1 folio 12 a Federal Tax Lien Record for Queen Anne's County

Filed this 6th day of November, 1970, at 9:30 A m.

Charlotte Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 eny 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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of the lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

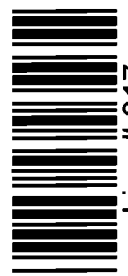
(3) DISCLOSURE OF AMOUNT OF OUTSTANDING OBLIGATION.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured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

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.



Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Md.

SERIAL NUMBER
71-S-77

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Stanley & Jean P. Stearns

RESIDENCE
Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/69	05/29/70	538-18-7642	1263.82

PLACE OF FILING
Clerk of the Circuit Court, Queen Annes County,
Centreville, Md.

TOTAL $ 1263.82

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

the 28th day of October, 19 70

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 318

UNITED STATES

vs.

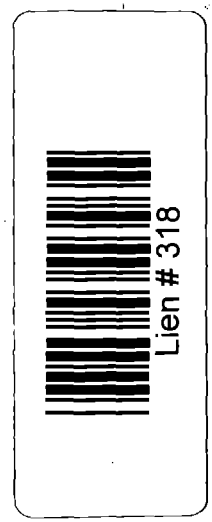
George O.
&
Wally W.
Dashiell

RELEASE OF TAX LIEN

Filed this 22 nd day of
November, 19 72 M.,
and proper entry made in Federal Tax Lien Record
ISP Book No. # 1, page 13

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)



Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NUMBER: 71-S-116

I hereby certify that as to the fallawing-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 December 28, 1970, is hereby outhorized 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

George O. & Wally H. Dashiell

RESIDENCE

103 Kidwell Avenue
Centreville, Md. 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/67	8/7/70	217-10-8643	438.63
1040	12/31/68	8/7/70	217-10-8643	123.57

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL $ 562.20

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

the 24th day of July, 1972

SIGNATURE

TITLE: Chief, Special Procedures Staff

(NOTE: Certificate of officer outhorized by law to take ocknawledgments is not essentiol to the validity of Notice of Federal Tax Lien G.C.M. HR6419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 318

UNITED STATES

VS.

George A. & Sally H. Nashell

NOTICE OF TAX LIEN

Filed this Twenty-eighth day of December, 1970, at 9:00 m.

Recorded in Liber TSP No. 1 folio 13, a Federal Tax Lien Record for Queen Anne's County.

Charles H. Cook

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Md.

SERIAL NUMBER

Pursuant to the pravisions af Sections 6321, 6322, and 6323 of the Internal Revenue Cade, notice is hereby given that there have been assessed under the Internal Revenue laws af the United States against the fallowing-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue af the abave-mentianed statutes the amaunt af said taxes, together with penalties, interest, and costs that may accrue in addition thereta, is a lien in favor of the United States upon all property and rights to property belonging ta said taxpayer.

NAME OF TAXPAYER

George O. & Wally H. Dashiell

RESIDENCE

103 Kidwell Avenue
Centreville, Md. 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/67	8/7/70	217-10-8643	438.63
1040	12/31/68	8/7/70	217-10-8643	123.57
			TOTAL	$ 562.20

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

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

the 23rd day of December, 19 70

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 319

UNITED STATES

vs.

Tuck
Davidson
Inc.

RELEASE OF TAX LIEN

Filed this 30th day of November, 1976 9:42 A.M.,

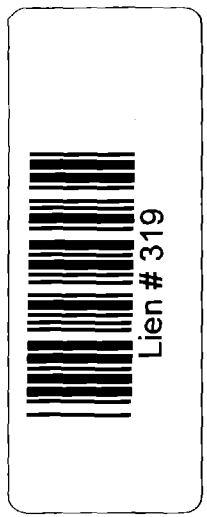
and proper entry made in

TSP Book No. 1, page 12
Federal Tax Lien for
L.A's County.

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

$3.00



Lien # 319

(Rev. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 71 - 0 - 267

RECEIVED FOR RECORD AND RECORDED IN LIBER ____ FOLIO ____

1970 NOV 30 AM 9:42

RECORDED FOR QUEEN ANNE'S CO., MD.
CHARLES W. COOL, CLERK

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 Jnauary 11, 19 71, 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

Tuck Davidson, Inc.

RESIDENCE

Church Hill, Maryland 21623

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9-30-69	7-31-70	52-0819923	4,738.88

PLACE OF FILING

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

TOTAL $ 4,738.88

WITNESS my hand at Baltimore, Maryland, on this, the 23rd day of November, 19 76

SIGNATURE

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. 1950-51, 125.)

cd

PART 3—To be used for recording purposes

No. 319

UNITED STATES

VS.

Tuck Davidson, Inc.

NOTICE OF TAX LIEN

Filed this 11th day of January, 1971, at 9:00 a.m.

Recorded in Liber TSP#1 fol 12, a Federal Tax Lien Record for Q A Co.

Charles H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
71 - 0 - 267

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Tuck Davidson, Inc.

RESIDENCE
Church Hill, Maryland 21623

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9-30-69	7-31-70	52-0819923	4,738.88

PLACE OF FILING
Clerk of the Circuit Court of Queen Anne County
Centreville, Maryland

TOTAL $ 4,738.88

WITNESS my hand at Baltimore, Maryland, on this,

the 7th day of January, 19 71

Act 7038/J. Monti

SIGNATURE

TITLE
Assistant Chief, Office Branch

(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. 320

UNITED STATES

vs.

Harry D. Tucker

RELEASE OF TAX LIEN

Filed this 6th day of January, 1977 11:13 A. M., and proper entry made in ~~FEDERAL TAX~~ LIEN RECORD BOOK TSP Book No. 1, page 12

Chas. St. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

$3.00

Lien # 320

1-3/po

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

RECEIVED FOR RECORD
& RECORDED IN LIBER
FOLIO

1977 JAN -6 AM 11: 13

RECORD FOR
QUEEN ANNE'S CO., MD.
CHARLES W. DEEL, CLERK

DISTRICT
Baltimore

SERIAL NUMBER
71-8-1-124

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 July January 21, 1971 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

Harry J. Tucker

RESIDENCE

Chestertown, Maryland 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-70	12-18-70	52-0512395	4,356.87
941	06-30-70	12-18-70	52-0512395	3,423.88
941	09-30-70	12-04-70	52-0512395	2,979.37
			TOTAL	$10,760.12

PLACE OF FILING

Clerk of the Circuit Court
of Queen Anne County

WITNESS my hand at Baltimore, Maryland, on this,

the 5th day of January, 19 77

SIGNATURE

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. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 320

UNITED STATES

VS.

NOTICE OF TAX LIEN

Filed this 21 st day of

January, 19 71, at 900 A m.

Recorded in Liber TSRF 1, Fol 12, a Federal Tax Lien Record Book for D. A. Co.

Charles W. Carl

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If eny person liable to pay eny tex neglects or refuses to pay the same after demand, the emount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs thet mey eccrue in eddition thereto) shall be a lien in fevor of the United States upon all property end rights to property, whether reel or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless enother date is specifically fixed by law, the lien imposed by section 6321 shall erise et the time the essessment is made and shall continue until the liebility for the emount so essessed (or a judgment against the texpeyer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shell not be velid as ageinst eny purcheser, holder of a security interest, mechenic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be velid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Reel Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporetion or partnership shell be deemed to be the place et which the principal exeoutive office of the business is located, end the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form end content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegete. Such notice shall be valid notwithstanding eny other provision of lew regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in peregreph (2) during the required refilling period, such notice of lien shell be treated as filed on the date on which it is filed (in eccordance with subsection (f)) efter the expiretion of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refilling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretery or his delegate received written informetion (in the menner prescribed in regulations issued by the Secretary or his delegate) concerning e change in the taxpayer's residence, if e notice of such lien is also filed in accordance with subsection (f) in the Stete in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of eny notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days efter the expiretion of 6 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

1-3/po

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 71-B-1-124

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Harry J. Tucker

RESIDENCE

Chestertown, Maryland 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-70	12-18-70	52-0512395	4,356.87
941	06-30-70	12-18-70	52-0512395	3,423.88
941	09-30-70	12-04-70	52-0512395	2,979.37
			TOTAL	$10,760.12

PLACE OF FILING

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

WITNESS my hand at Baltimore, Maryland, on this,

the 19 day of January, 1970.

SIGNATURE: W. H. Guba

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 321

UNITED STATES

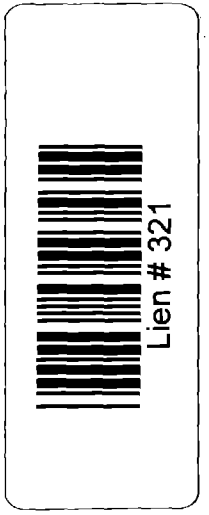
v.s.

RELEASE OF TAX LIEN

Filed this 8th day of Dec, 1971 9A M., and proper entry made in Federal Tax Lien Book No. TSP#1, page 13

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)



Lien # 321

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 71-S-150

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 January 28, 1971, 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

Raymond H Wallace

RESIDENCE

Barclay, Md 21607

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-30-70	10-09-70	52-0815413	2480.68
941	06-30-70	10-02-70	52-0815413	2521.72
941	09-30-70	12-25-70	52-0815413	3180.05

PLACE OF FILING: Clerk of the Circuit Court
Queen Anne County
Centreville, Maryland 21617

TOTAL $ 8183.25

WITNESS my hand at Baltimore, Md., on this, the 7th day of December, 1971

SIGNATURE: Joseph B. Zeller

TITLE: 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. 16419, C.B. 1950-51, 125.)

HR

PART 3—To be used for recording purposes

No. 321

UNITED STATES

VS.

Raymond M. Wallace

NOTICE OF TAX LIEN

Filed this 28th day of January, 1971, at 9 A m.

Recorded in Cler. TSP#1- fol 12 a Federal Tax Lien Record Book for QACo

Charles W. Cecil

Clerk (~~or Registrar~~).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
71-S-150

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Raymond M Wallace

RESIDENCE

Barclay, Md 21607

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-30-70	10-09-70	52-0815413	2480.68
941	06-30-70	10-02-70	52-0815413	2521.72
941	09-30-70	12-25-70	52-0815413	3180.05

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County
Centreville, Maryland 21617

TOTAL $ 8183.25

WITNESS my hand at Salisbury, Maryland 21801, on this,

the 26th day of January, 19 71

SIGNATURE

John H. Wallace

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 322

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

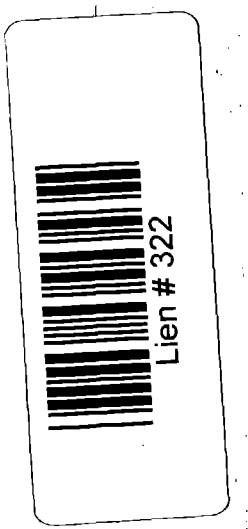
and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

FORM 668 (REV. 1-70)



5-6/mb

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

RECEIVED CLERK, CIRCUIT COURT
1982 NOV -8 AM 10:43
QUEEN ANNE'S COUNTY

DISTRICT Baltimore

SERIAL NUMBER 71-B-5-162

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 February 4, 1971, 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: Sol Surasky
Surasky Coat Company

RESIDENCE: 333 W. Baltimore Street
Baltimore, Maryland 21201

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03/69	12/25/70	52-0854412	5,698.06
941	09/69	12/25/70	52-0854412	8,351.23

PLACE OF FILING: Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

TOTAL $ 14,049.29

WITNESS my hand at Baltimore, MD, on this,

the 5 day of November, 19 82

SIGNATURE: Rose Tucker
Rose Tucker

TITLE: Acting Supervisor, P & I Unit

(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.)

m.w.

PART 3—To be used for recording purposes

No. 322

UNITED STATES

VS.

Sol Surasky
Surasky Coal Co

NOTICE OF TAX LIEN

Filed this 4th day of February, 1971, at 9:00 A. m.
Recorded in Liber TSP #1, folio 12, a Federal Tax Lien Record for Queen Anne's County

Charles H. Earl
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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, eddition 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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), es designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, et the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

5-6/mrb

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 71-B-5-162

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER: Sol Surasky
Surasky Coat Company

RESIDENCE: 333 W. Baltimore Street
Baltimore, Maryland 21201

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03/69	12/25/70	52-0854412	5,698.06
941	09/69	12/25/70	52-0854412	8,351.23

PLACE OF FILING: Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

TOTAL $ 14,049.29

WITNESS my hand at Baltimore, Maryland, an this,

the 1st day of February, 71

SIGNATURE: Doreda Levitt
Doreda Levitt

TITLE: 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. 323

UNITED STATES

vs.

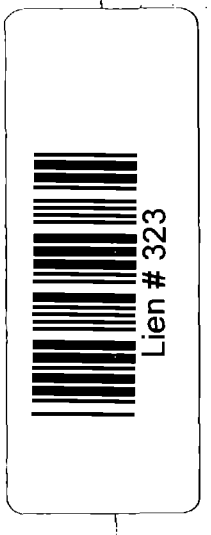
William H. Downes
T/A Cathy's Coffee Shop

RELEASE OF TAX LIEN

Filed this 8th day of
Nov, 1971 @ 9A M.,
and proper entry made in Fed Tax Lien
Record Book No. 1581, page 13

Charles W Reed
Clerk (or Registrar).

FORM 668 (REV. 8-67)



Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore, Maryland

SERIAL NO.
71-S-171

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 February 16, 19 71, 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

William E Downes, T/A Cathys Coffee Shop

RESIDENCE

109 Water Street
Centreville, Maryland 21617

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-70	10-23-70	52-0888339	576.53
941	09-30-70	05-01-70	52-0888339	554.22
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Maryland 21617		TOTAL	$ 1130.75

WITNESS my hand at Baltimore, Md., on this, the 5th day of November, 19 71

SIGNATURE
Joseph B. Zeiler

TITLE
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. 25419, C.B. 1950-51, 125.)

HH

PART 3—To be used for recording purposes

No. 323

UNITED STATES

vs.

William H. Downes t/a.
Cathy's Coffee Shop

NOTICE OF TAX LIEN

To

Filed this 16th day of
Feb., 1971, at 9 A.m.
Filed in Liber U.S.P. No. 1 Folio 12. a Federal
Tax Lien Record for Queen Anne's County
Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT · INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Maryland

SERIAL NO.
71-S-171

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

William H Downes, T/A Cathys Coffee Shop

RESIDENCE

109 Water Street
Centreville, Maryland 21617

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-70	10-23-70	52-0888339	576.53
941	09-30-70	05-01-70	52-0888339	554.22
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Maryland 21617		TOTAL	$1130.75

WITNESS my hand at Salisbury, Maryland, on this,

the 9th day of Febuary, 19 71

SIGNATURE John H Walsh
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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 324

UNITED STATES

vs.

Renshaw & Emory Eqpt Co Inc

RELEASE OF TAX LIEN

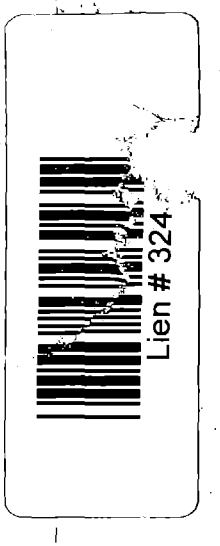
Filed this 29th day of June, 1971 9 A.M.

and proper entry made in Fed Tax Lien Record Book No. JSP#1, page 13

Charles W Caril

Clerk (~~or Registrar~~).

FORM 668 (REV. 8-67)



Lien # 324

(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore, Maryland

SERIAL NO.: 71-S-168

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 February 16, 1971, 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

Renshaw and Emory Equipment Company Incorporated

RESIDENCE

Centreville, Maryland 21617

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-70	04-30-70	52-0631159	$3518.90
PLACE OF FILING: Clerk of the Circuit Court, Queen Anne County, Centreville, Maryland			TOTAL	$ 3518.90

WITNESS my hand at Baltimore, Md., on this, the 28th day of June, 1971

SIGNATURE: Joseph B. Zuiker

TITLE: 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. 19419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 324

UNITED STATES

vs.

Renshaw and Emory Equipment Co., Inc.

NOTICE OF TAX LIEN

Filed this 16th day of February, 1971, at 9 A.m.
Recorded in Liber TSP No. 1 Folio 12, a Federal Tax Lien Record for Queen Anne's County

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period, shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Maryland

SERIAL NO.: 71-S-168

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United Stotes against the following-named taxpayer, taxes (including interest ond penolties) which after demond for poyment thereof remoin unpoid, and that by virtue of the above-mentioned statutes the omount of said taxes, together with penalties, interest, and costs that moy accrue in addition thereto, is a lien in favor of the United States upon oll property and rights to property belonging to soid toxpoyer.

NAME OF TAXPAYER

Renshaw and Emory Equipment Company Incorporated

RESIDENCE

Centreville, Maryland 21617

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-70	04-30-70	52-0631159	$3518.90
PLACE OF FILING	Clerk of the Circuit Court Queen Anne County Centreville, Maryland		TOTAL	$ 3518.90

WITNESS my hand at Salisbury, Maryland, on this,

the 9th day of Febuary, 19 71

SIGNATURE: John H. Walsh

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 325

UNITED STATES

vs.

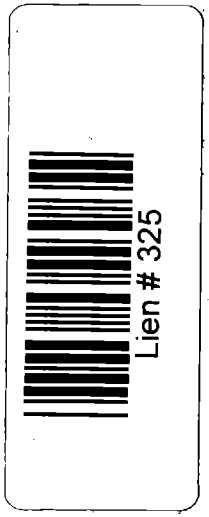
Gordon Cummings

RELEASE OF TAX LIEN

Filed this 6th day of July, 19 71 9A M., and proper entry made in Federal Tax Lien Record Book No. TSP81, page 14

Charles W. Reed
Clerk (or Registrar).

FORM 668 (REV. 8-67)



Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore, Maryland

SERIAL NO.
71-S-169

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 February 16, 1971, 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
Gordon Cummings

RESIDENCE
General Delivery
Stevensville, Maryland 21660

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-70	12-18-70	52-0903898	1021.91
PLACE OF FILING: Clerk of the Circuit Court, Queen Annes County, Centreville, Maryland 21617			TOTAL	$ 1021.91

WITNESS my hand at Baltimore, Md., on this, the 2nd day of July, 19 71

SIGNATURE

TITLE
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. 16419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 325

UNITED STATES

vs.

Gordon Cummings

NOTICE OF TAX LIEN

Filed this 16th day of February, 1971, at 9 A.m.
Recorded in Liber TSP No. 1 Folio 14, a Federal Tax Lien Record Book for Queen Anne's County.

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Maryland

SERIAL NO.: 71-S-169

Pursuant to the pravisians af Sectians 6321, 6322, and 6323 af the Internal Revenue Cade, 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 the 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 praperty and rights ta praperty belanging ta said taxpayer.

NAME OF TAXPAYER
Gordon Cummings

RESIDENCE
General Delivery
Stevensville, Maryland 21660

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-70	12-18-70	52-0903898	1021.91

PLACE OF FILING
Clerk of the Circuit Court
Queen Annes County
Centreville, Maryland 21617

TOTAL $ 1021.91

WITNESS my hand at Salisbury, Maryland, on this,

the 9th day of Febuary, 1971

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 326

UNITED STATES

VS.

NOTICE OF TAX LIEN

Filed this 1st day of

May, 19 71, at 9:30 A m.

Recorded in Liber 75 Pol fol 14 &
Federal Tax Lien Record 75 both in
Queen Annes County
Charles W Clerk

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE COOE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of the lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING OBLIGATION.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate mey 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 or has become legally unenforceable; 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 regulations.

Lien # 326

Levitt:od

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE **NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS**	*For Optional Use By Recording Office*

DISTRICT	SERIAL NUMBER
Baltimore	71-B-5-213

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Sol Surasky
Surasky Coat Co.

RESIDENCE
333 W. Baltimore St.
Balto.Md. 21201

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/70	2/19/71	52-0854412	11,495.85
940	12/31/70	2/19/71	" "	505.59

PLACE OF FILING
Clerk of the Circuit Court of Queen Anne County,
Centerville,Md.

TOTAL $ 12,001.44

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

the 26th day of Feb., 19 71

SIGNATURE
Doreda Levitt
Doreda Levitt

TITLE
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. 327

UNITED STATES

vs.

Bernard F Daddo

RELEASE OF TAX LIEN

Filed this 8th day of

Feb, 19 72 9A M.,

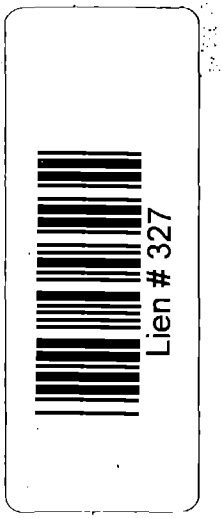
and proper entry made in ~~FSP~~ Fed Tax

Lien Book No. TSP1, page 15

Charles W Ceal

Clerk (or Registrar).

FORM 668 (REV. 8-67)



668

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DIST[redacted]

Balt[redacted]

SERIAL NO. 71-S-187

I hefeby certify thot os to the following-named toxpayer the requirements of Section 6325(o), Internal Revenue Code, hove been sotisfied with respect to the toxes enumeroted below, together with oll stotutory odditions provided by Section 6321; ond thot the lien for such toxes ond statutory additions hos thereby been released. The proper officer in the office where notice of internol revenue tox lien wos filed on March 1, 19 71, is hereby outhorized to moke nototion on his books to show the releose of soid lien, insofor os the lien relotes to the following toxes.

NAME OF TAXPAYER

Bernard F Dadds

RESIDENCE

Centreville, Maryland 21617

CLASS OF TAX (Tox Return Form No.) (o)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-70	12-18-70	52-0851205	$1,524.32
941	09-30-70	12-18-70	52-0851205	$1.182.90

PLACE OF FILING

Clerk of the Circuit Court
Queen Annes County
Centreville, Maryland 21617

TOTAL $ 2707.22

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

the 20th day of December, 19 71

SIGNATURE Joseph B. Zuler

TITLE 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. 1950-51, 125.)

mmk

PART 3—To be used for recording purposes

No. 327

UNITED STATES

vs.

NOTICE OF TAX LIEN

Filed this 1st day of Mar, 1971, at 9:30 A.m.
Recorded in Liber TSP 1 fol 14 a Federal Tax Lien Record Book for QA Co
Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE: FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-S-187

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER: Bernard F Dadds

RESIDENCE: Centreville, Maryland 21617

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-70	12-18-70	52-0851205	$1,524.32
941	09-30-70	12-18-70	52-0851205	$1.182.90

PLACE OF FILING: Clerk of the Circuit Court
Queen Annes County
Centreville, Maryland 21617

TOTAL $ 2707.22

WITNESS my hand at Salisbury, Maryland, on this,

the 18th day of Febuary, 1971

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 328

UNITED STATES

vs.

Roy Rodney & Melchia Mae Burbee

NOTICE OF TAX LIEN

Filed this 16th day of March, 1971, at 9 A m.
Recorded in Liber TSP#1, Folio 14, a Federal Tax Lien Record Book for QA Co.

Charles W. Court
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENORS.–The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of the lien imposed by section 6321 has been filed, such lien shall not be valid–

(1) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 328

Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Maryland

SERIAL NO. 71-S-208

Pursuant to the pravisians af Sectians 6321, 6322, and 6323 af the Internal Revenue Cade, 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 for payment thereof remain unpaid, and that by virtue af the abave-mentioned statutes the amaunt af said taxes, together with penalties, interest, and casts that may accrue in additian thereta, is a lien in favar af the United States upan all praperty and rights to praperty belanging to said taxpayer.

NAME OF TAXPAYER
Roy Rodney & Welchia Mae Burke

RESIDENCE
211 N Liberty St, Centreville, Maryland 21617

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040A	12-31-68	09-05-69	215-36-0981	398.31
PLACE OF FILING	Clerk Of the Circuit Court Queen Annes County Centreville, Maryland 21617		TOTAL	$ 398.31

WITNESS my hand at Salisbury, Maryland, on this,

the 10th day of March, 19 71

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 329

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

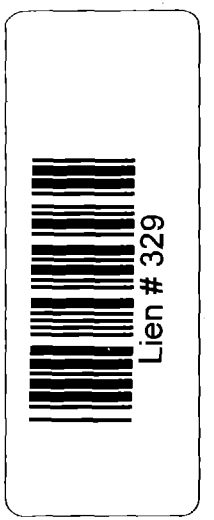
and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

FORM 668 (REV. 1-70)



1-3/po

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

RECEIVED
CLERK. CIRCUIT COURT
1977 SEP 13 AM 11:19
QUEEN ANNE'S COUNTY

DISTRICT: Baltimore

SERIAL NUMBER: 71-8-1-206

I hereby certify that as to the following-named toxpayer 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 thot the lien for such toxes and stotutory additions hos thereby been releosed. The proper officer in the office where notice of internal revenue tax lien was filed on March 26, 1971, is hereby authorized to make notation on his books to show the release of said lien, insofor as the lien relates to the following taxes.

NAME OF TAXPAYER

Harry J. Tucker

RESIDENCE

Chestertown, Maryland 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-70	03-12-71	52-0512395	2,429.62

PLACE OF FILING

Clerk of the Circuit Court
of Queen Anne County

TOTAL $ 2,429.62

WITNESS my hond ot Baltimore, Maryland, on this,

the 9th doy of September, 1977

SIGNATURE: Harvey Hammer

TITLE: Chief, Special Procedures Staff

(NOTE: Certificate of officer outhorized by low to take acknowledgments is not essentiol to the volidity of Notice of Federal Tox Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

ts

No. 329

UNITED STATES

VS.

Harry J. Tucker

NOTICE OF TAX LIEN

Filed this 26 th day of March, 19 71, at 9:00 A m.
Filed in Liber TSP No. 1 Folio 14, a Federal Tax Lien Record Book for Queen Anne's Co.

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 ell 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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLOERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUOGMENT LIEN CREOITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILEO.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of Oistrict 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Oeeds Of The Oistrict of Columbia.—In the office of the Recorder of Oeeds of the District of Columbia, if the property subject to the lien is situated in the Oistrict of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the Oistrict of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)), after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien, is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIREO REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) OISCLOSURE OF AMOUNT OF OUTSTANOING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

1-3/po

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE **NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS**	*For Optional Use By Recording Office*

DISTRICT: Baltimore

SERIAL NUMBER: 71-B-1-206

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Harry J. Tucker

RESIDENCE

Chestertown, Maryland 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-70	03-12-71	52-0512395	2,429.62
			TOTAL	$ 2,429.62

PLACE OF FILING

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

WITNESS my hand at Baltimore, Maryland, on this,

the 23 day of March, 1971.

SIGNATURE W. C. Thompson

W. C. Thompson

TITLE

Acting Group Supervisor

(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

330

United States

vs.

William L. &
Joan E. Collier

Release of Tax Lien

Filed this 9th day of

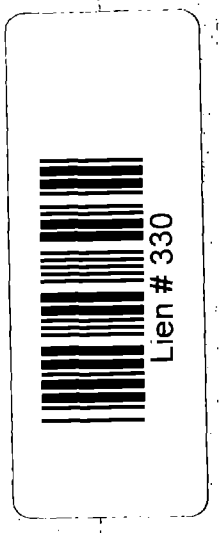
Jan, 19 84 11:08 A M.,

and proper entry made in

TSP 1 Book No. _____, page 14

Marguerite A Monken
Clerk (or Registrar).

Form 668(C) (Rev. 2-83)



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Form **668(C)**
(Rev. Feb., 1983)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, Maryland	71-S-220	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 2, 19 71, is authorized to note the books to show the release of this lien for these taxes and additions.

JAN -9-84 ✲ 29452 ☆☆☆☆☆☆7.00
JAN -9-84 A ☆ 29452 ☆☆☆☆☆☆7.00

Name of Taxpayer

William L. & Joan E. Collier

Residence

Queenstown, Maryland 21658

[redacted]

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12-31-69	214-36-7359	05-22-70	06-22-76	$215.91

CLERK'S OFFICE
1984 JAN -9 AM 11:08
QUEEN ANNE'S COUNTY

Place of Filing			
Clerk of Circuit Court Queen Anne County Centreville, Maryland 21617		Total	$ 215.91

This certificate was prepared and signed at Baltimore, Maryland, on this,

the 30th day of December, 19 83.

Signature Joan Thomas

Title Supervisor, Procedures & Insolvency Unit

NOTE: *Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2, C.B. 409)*

Part 3 – To be Used for Recording Purposes

Form **668(C)** (Rev. 2-83)

No. 330

UNITED STATES

vs.

Wm. H. Joan E. Collier

NOTICE OF TAX LIEN

Filed this 2nd day of April, 19 71, at 9:00 A m.
Filed in Liber TSP #1 folio 14, a Federal Tax Lien Record Book for Queen Anne's Co.

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HDLDERS OF SECURITY INTERESTS, MECHANIC'S LIENDRS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PRDTECTION FDR CERTAIN INTERESTS EVEN THOUGH NDTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FDR FILING NDTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING DF NDTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIDD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMDUNT DF DUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE DF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore, Maryland

SERIAL NO.

71-S-220

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

William L & Joan E Collier

RESIDENCE

Queenstown, Md 21658

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	05-22-70	214-36-7359	215.91

PLACE OF FILING

Clerk of the Circuit Court
Queen Annes County
Centreville, Maryland 21617

TOTAL $ 215.91

WITNESS my hand at Salisbury, Maryland, on this,

the 29th day of March, 1971

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 331

UNITED STATES

vs.

Harry J Tucker

NOTICE OF TAX LIEN

Recorded in Liber T. S. Pt 1 fol 14 a Federal Tax Lien Record Book for Queen Annes County

Filed this 27th day of April, 1971, at 9 A m.

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor unti thereof which meets the requirements of subsection been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST THOUGH NOTICE FILED.–Even though notice o imposed by section 6321 has been filed, such li not be valid–

(I) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred t section (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real prop one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property su the lien is situated; and

(ii) Personal Property.–In the case of property, whether tangible or intangible, in tice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of notice of lien, the term "required refiling period" s–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

3) DISCLOSURE OF AMOUNT OF OUTSTANDING .–If a notice of lien has been filed pursuant to subon (f), the Secretary or his delegate is authorized to de by regulations the extent to which, and the cons under which, information as to the amount of the anding obligation secured by the lien may be disd.

Lien # 331

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

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

1-3/po

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-B-1-228

Pursuant to the pravisions af Sections 6321, 6322, and 6323 of the Internal Revenue Code, natice is hereby given that there have been assessed under the Internal Revenue lows of the United States against the follawing-nomed taxpoyer, taxes (including interest ond penalties) which after demand for poyment thereof remain unpaid, and that by virtue af the abave-mentioned statutes the amount of said taxes, together with penolties, interest, and costs thot moy accrue in addition thereto, is a lien in favor of the United Stotes upan all praperty and rights to praperty belonging to soid taxpoyer.

NAME OF TAXPAYER: Harry J. Tucker

RESIDENCE: Chestertown, Maryland 21620

CLASS OF TAX (Tax Return Farm No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12-31-69	03-27-70	52-0512395	541.39
PLACE OF FILING: Clerk of the Circuit Court pf Queen Anne County Centreville, Maryland			TOTAL	$ 541.39

WITNESS my hand at Baltimore, Maryland, on this, the 23 day of April, 1971.

SIGNATURE: W. H. Guba

TITLE: Group Supervisor

(NOTE: Certificate of officer authorized by law ta take acknawledgments is nat essential ta the validity af Natice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 332

UNITED STATES

vs.

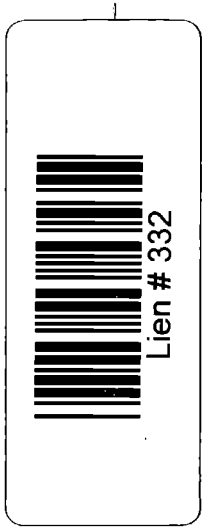
T Bernard T Dadds
T Bernard T Dadds Son

RELEASE OF TAX LIEN

Filed this 8th day of
Feb, 1972 9A M.,
and proper entry made in Fed Tax Lien
Record Book No. TSP 1, page 15

Clerk (or Registrar).

FORM 668 (REV. 1-70)



Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 71-S-270

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 5, 1971, 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
Bernard F. Dadds & Son

RESIDENCE: Centreville, Maryland 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-67	01-29-71	52-0789723	176.69
941	12-31-70	03-05-71	52-0851205	930.24
			TOTAL	$1,106.93

PLACE OF FILING
Clerk of the Circuit Court
of Queen Annes County
Centreville, Maryland

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

the 20th day of December, 19 71

SIGNATURE: Joseph B. Zuber

TITLE: 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. 1950-51, 125.)

mmk

PART 3—To be used for recording purposes

No. 332

UNITED STATES

VS.

Bernard T Dadds
Bernard T Dadds & Sons

NOTICE OF TAX LIEN

Recorded in Liber TSP#1 fol 144-15
a Federal Tax Lien Record Book
for Queen Anne's Co, Md.

Filed this 5th day of May, 1971, at 9 A m.

Charles W Leal
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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, tha lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for tha amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in ona office within the State (or the county, or other governmental subdivision), as designated by the laws of such Stata, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the offica 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Parsonal Property.—In the case of personal property, whether tangible or intangible, at the residence of tha taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whosa residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notica referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notica of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lian is refiled in tha manner prescribed in paragraph (2) during the raquired refiling period, such notice of lien shall be treated as filed on the data on which it is filed (in accordance with subsaction (f)) aftar the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall ba effactive only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any casa in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residenca is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after tha date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of ralease of any lien imposed with raspect 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 or has become legally unenforceable; 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 tha emount 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 regulations.

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 71-S-270

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER: Bernard F. Dadds
Bernard F. Dadds & Son

RESIDENCE: Centreville, Maryland 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-67	01-29-71	52-0789723	176.69
941	12-31-70	03-05-71	52-0851205	930.24
			TOTAL	$1,106.93

PLACE OF FILING
Clerk of the Circuit Court
of Queen Annes County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 3rd day of May, 19 71

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 333

UNITED STATES

vs.

Jack Davidson, Inc.

RELEASE OF TAX LIEN

Filed this 30th day of November, 1976 9:45A M.,

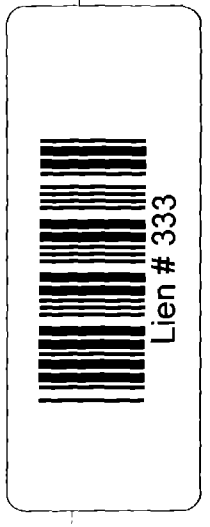
and proper entry made in

TSP Book No. 1, page 14
Federal Tax Lien Record
Book for Ga County.

Chas. H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

3.00



Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

RECEIVED FOR RECORD
RECORDED IN LIBER ____
FOLIO ____
1976 NOV 30 AM 9:42
RECORDER FOR
QUEEN ANNE'S CO., MD.
CHARLES W. CECIL, CLERK

DISTRICT Baltimore

SERIAL NUMBER 71-S-263

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 5, 1971, 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 Tuck Davidson Inc.

RESIDENCE Church Hill Md 21623

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-69	08-14-70	52-0819923	$6,641.61

PLACE OF FILING
Clerk of the Circuit Court
of Queen Annes County
Centreville, Maryland

TOTAL $ 6,641.61

WITNESS my hand at Baltimore, Maryland, on this,

the 23rd day of November, 1976

SIGNATURE [signature]

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. 1950-51, 125.)

cd

PART 3—To be used for recording purposes

No. 333

UNITED STATES

VS.

Tuck Davidson Inc

NOTICE OF TAX LIEN

Recorded in Liber TSP #1 Folio 14-15 & Federal Tax Lien Record Book for Queen Annes Co Md

Filed this 5th day of May, 1971, at 9 A m.

Charles W Beal

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CDDE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pey 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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS DF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THDUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NDTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of Oistrict 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Oeeds Of The Oistrict of Columbia.—In the office of the Recorder of Deeds of the Oistrict of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Df Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) OISCLOSURE DF AMDUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE **NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS**	*For Optional Use By Recording Office*

DISTRICT: Baltimore

SERIAL NUMBER: 71-S-263

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER: Tuck Davidson Inc.

RESIDENCE: Church Hill Md 21623

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-69	08-14-70	52-0819923	$6,641.61
			TOTAL	$ 6,641.61

PLACE OF FILING
Clerk of the Circuit Court
of Queen Annes County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this, the 3rd day of May, 19 71

SIGNATURE: John H. Wals

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 334

UNITED STATES

VS.

Sol Surashy
Surashy Coat Company

NOTICE OF TAX LIEN

Recorded in Later TSP #1 for 14 & 15 a Federal Tax Record Book for Queen Annie's County

Filed this 10th day of May, 1971, at 9 A m.

Charles W Cent
Clerk (or Registrar).

FORM 66B (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY IN MECHANIC'S LIENORS, AND JUDGMENT LIE ITORS.—The lien imposed by section 6321 sha valid as against any purchaser, holder of a securit mechanic's lienor, or judgment lien creditor un thereof which meets the requirements of subsecti been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred t section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pr one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property s the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or othe mental subdivision), as designated by the such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of y notice of lien, the term "required refiling period" eans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING EN.—If a notice of lien has been filed pursuant to subction (f), the Secretary or his delegate is authorized to ovide by regulations the extent to which, and the conions under which, information as to the amount of the standing obligation secured by the lien may be disclosed.

Lien # 334

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
71-B-5-281

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Sol Surasky
Surasky Coat Company

RESIDENCE
409 W. Redwood St.
Baltimore, Md. 21201

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9/30/70	4/30/71	52-0854412	13,951.62

PLACE OF FILING
Clerk of the Circuit Court
of Queen Anne County

TOTAL $ 13,951.62

WITNESS my hand at Baltimore, Maryland, on this,

the 7 day of May, 19 71

SIGNATURE
Doreda Levitt
Doreda Levitt

TITLE
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. 335

UNITED STATES

vs.

Kentucor Marina

RELEASE OF TAX LIEN

Filed this 27th day of

Aug, 19 71 9 A.M., Federal tax lien

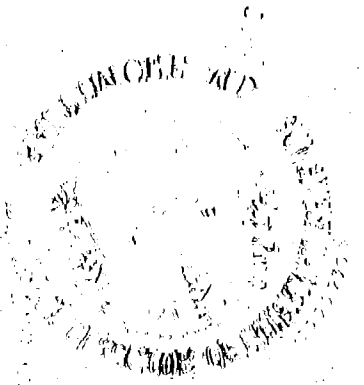
and proper entry made in TSP #1 Book

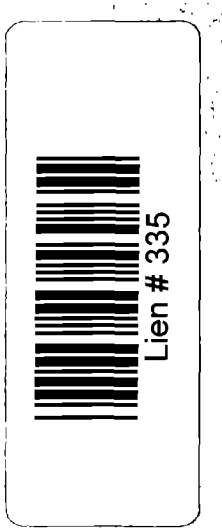
TSP Book No. #1, page 15

Charles W Case

Clerk (or Registrar).

FORM 668 (REV. 8-67)





Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT · INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-3-270

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 10, 19 71, 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: Kentnorr Marina Inc

RESIDENCE: Stevensville, Maryland 21666

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-70	03-12-71	52-0619734	2908.84
PLACE OF FILING: Clerk of the Circuit Court, Queen Annes County, Centreville, Maryland			TOTAL	$ 2908.84

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

the 26th day of August, 1971

SIGNATURE: Joseph B. Zeiler

TITLE: 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. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 335

UNITED STATES

vs.

Kentmore Marina Inc

NOTICE OF TAX LIEN

Recorded in Liber T&P #1 pg 14 & 15 a Federal Tax Lien Record Book for Queen Annes Co.

Filed this 10th day of May, 1971, at 9 A.m.

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purposes of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT Baltimore

SERIAL NO. 71-S-278

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER Kentmorr Marina Inc

RESIDENCE Stevensville, Maryland 21666

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-70	03-12-71	52-0849734	2908.84

PLACE OF FILING ~~Clerk of the Circuit Court~~
Queen Annes County
Centreville, Maryland

TOTAL $ 2908.84

WITNESS my hand at Salisbury, Maryland, on this,

the 4th day of May, 1971

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 336

UNITED STATES

vs.

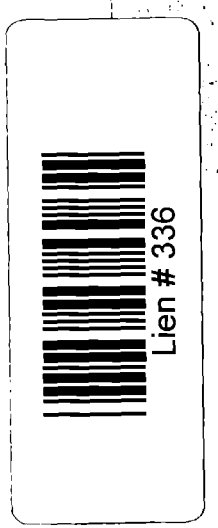
Raymond N. Wallace
Wallace Construction Co.

RELEASE OF TAX LIEN

Filed this 10th day of September, 1971 9:00 AM.,
and proper entry made in Federal Tax Lien Record
TSP Book No. 1, page 15

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)



U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-S-276

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been sotisfied with respect to the taxes enumerated below, together with all stotutary additians provided by Section 6321; and that the lien for such toxes and statutory additions has thereby been released. The proper officer in the affice where notice of internal revenue tax lien was filed an May 10, 19 71, is hereby authorized to make notation on his books to show the release of said lien, insofor os the lien relotes to the following taxes.

NAME OF TAXPAYER
Raymond M Wallace
Wallace Construction Company

RESIDENCE
Barclay, Maryland 21607

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-70	03-12-71	52-0815413	1827.85
			TOTAL	$ 1827.85

PLACE OF FILING
Clerk Of The Circuit Court
Queen Annes County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this, the 9th day of September, 19 71

SIGNATURE

TITLE: 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. 19, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 336

UNITED STATES

vs.

Raymond M. Wallace
Wallace Construction Co

NOTICE OF TAX LIEN

Recorded in Liber TSP#1 fol 14 & 15 on Federal Tax Lien Record Book for Queen Anne's Co, Md.

Filed this 10th day of May, 1971, at 9 m.

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purposes of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT Baltimore

SERIAL NO. 71-S-276

Pursuant to the pravisians af Sectians 6321, 6322, and 6323 af the Internal Revenue Code, natice is hereby given that there have been assessed under the Internal Revenue laws af the United States against the fallowing-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the abave-mentianed statutes the amaunt af said taxes, tagether with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upan all property and rights ta praperty belanging ta said taxpayer.

NAME OF TAXPAYER
Raymond M Wallace
Wallace Construction Company

RESIDENCE
Barclay, Maryland 21607

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-70	03-12-71	52-0815413	1827.85
PLACE OF FILING	Clerk Of The Circuit Court Queen Annes County Centreville, Maryland		TOTAL	$ 1827.85

WITNESS my hand at Salisbury, Maryland, on this, the 4th day of May, 19 71

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 337

UNITED STATES

vs.

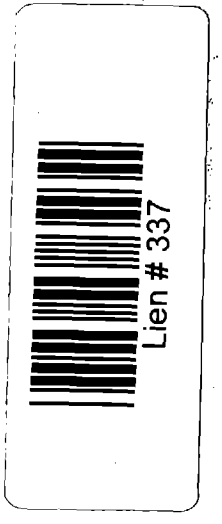
Renshaw & Emory Eqpt Co Inc

RELEASE OF TAX LIEN

Filed this 29th day of June, 19 71 9 A M., and proper entry made in Fed Tax Lien Record Book No. TSP#1, page 15

Charles W Cecil
Clerk (~~or Registrar~~).

FORM 668 (REV. 8-67)



Lien # 337

Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-S-284

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 14, 19 71, 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

Bonshaw & Emory Equipment Company Inc

RESIDENCE

Centreville, Maryland 21617

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-70	12-14-70	52-0631159	$ 3395.07
941	12-31-70	01-31-71	52-0631159	$ 2530.54
			TOTAL	$ 5925.61

PLACE OF FILING

Clerk of the Circuit Court
Queen Annes County
Centreville, Maryland 21617

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

the 28th day of June, 19 71

SIGNATURE: Joseph B. Zeller

TITLE: 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. 21419, C.B. 1950-51, 125.)

HR

PART 3—To be used for recording purposes

No. 337

UNITED STATES

vs.

Renshaw & Emory Eqpt Co

NOTICE OF TAX LIEN

Recorded in Liber TSP#1 - fol 14 15 a Federal Tax Lien Record Book for Q A Co

Filed this 14th day of May, 1971, at 9 A.m.

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purposes of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO. 71-S-284

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Renshaw & Emory Equipment Company Inc

RESIDENCE

Centreville, Maryland 21617

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-70	12-14-70	52-0631159	$ 3395.07
941	12-31-70	01-31-71	52-0631159	$ 2530.54
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Maryland 21617		TOTAL	$ 5925.61

WITNESS my hand at Salisbury, Maryland, on this, the 10th day of May, 19 71

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 338

UNITED STATES

VS.

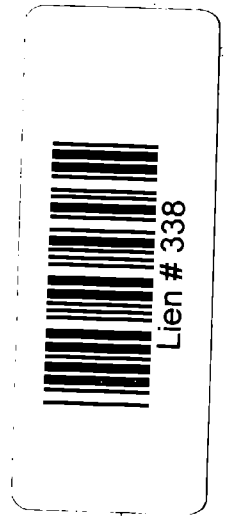
James L. & Margaret McKay

RELEASE OF TAX LIEN

Filed this 1st day of February, 19 79 10:15A M., and proper entry made in Fed Lien TSP Book No. #1, page 14

Margaret W. Mankin
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
1979 FEB -1 AM 10:08
QUEEN ANNE'S COUNTY

DISTRICT: Baltimore

SERIAL NUMBER: 71-S-283

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, 19 71, 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

James L. & Margaret McKay

RESIDENCE

Clover Field
Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	06-12-70	578-48-4744	881.69

PLACE OF FILING

Clerk of the Circuit Court
Queen Annes County
Centreville, Md. 21617

TOTAL $ 881.69

WITNESS my hand at Baltimore, Maryland, on this,

the 30th day of January, 19 79

SIGNATURE

TITLE

Acting Chief, Special Procedures Staff

mas

(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 5 — To be used for recording purposes

No. 338

UNITED STATES

vs.

NOTICE OF TAX LIEN

Recorded in Liber TSP #1- fol 14 & 15- a Tax Lien Record Book for Queen Annes Co

Filed this 14th day of May, 1971, at 9 a m.

Charles W Reed
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-S-283

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

James L & Margaret McKay

RESIDENCE

Clover Field
Stevensville, Md. 21666

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	06-12-70	578-48-4744	881.69
			TOTAL	$ 881.69

PLACE OF FILING

Clerk of the Circuit Court
Queen Annes County
Centreville, Md. 21617

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

the 10th day of May, 19 71

SIGNATURE: John H Walsh

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 339

UNITED STATES

vs.

Robert L. Griffin

RELEASE OF TAX LIEN

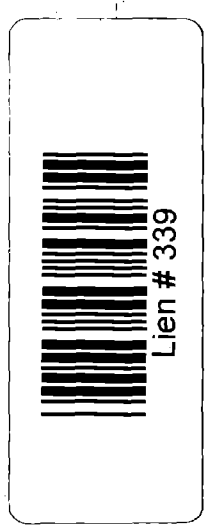
Filed this 29th day of November, 1976 3:12 P.M.,

and proper entry made in

ISL Book No. 1, page 14
a Federal Tax Lien
Record Book for Ga's County

Chas. R. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)



m 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-S-289

I hereby certify that as to the fallawing-named taxpayer the requirements of Sectian 6325(a), Internal Revenue Cade, have been satisfied with respect to the taxes enumerated below, tagether with all statutary additians pravided by Sectian 6321; and that the lien far such taxes and statutary additions has thereby been released. The praper afficer in the affice where natice af internal revenue tax lien was filed an May 14, 19 71 is hereby authorized to make natatian an his baaks to shaw the release af said lien, insafar as the lien relates to the fallawing taxes.

RECEIVED FOR RECORD AND RECORDED IN LIBER ... FOLIO ... 1976 NOV 29 PM 3:12 QUEEN ANNE'S CO., MD. CHARLES W. CECIL, CLERK

NAME OF TAXPAYER
Robert L Griffin

RESIDENCE
Gracenville, Md 21638

CLASS OF TAX (Tax Return Farm No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040A	12-31-68	05-29-70	218-60-7352	247.61
1040	12-31-69	11-20-70	218-60-7352	234.02

No. 339

UNITED STATES

vs.

NOTICE OF TAX LIEN

Recorded in Liber TSP-1 fol 14-15
a Federal Tax Lien Record Book
for Queen Annes County

Filed this 14th day of
May, 1971, at 9A m.

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NO.
71-S-280

Pursuant to the pravisions af Sections 6321, 6322, and 6323 of the Internal Revenue Code, natice is hereby given that there have been assessed under the Internal Revenue lows of the United Stotes against the following-named taxpayer, taxes (including interest ond penalties) which after demand for payment thereaf remain unpoid, ond that by virtue af the above-mentioned statutes the amount af soid toxes, together with penolties, interest, and casts that moy accrue in additian thereta, is o lien in favor of the United States upan all property and rights ta praperty belanging to said taxpayer.

NAME OF TAXPAYER
Robert L Griffin

RESIDENCE
Grasonville, Md 21638

CLASS OF TAX (Tax Return Farm No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040A	12-31-68	05-29-70	218-40-7352	247.61
1040	12-31-69	11-20-70	218-40-7352	234.02
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Maryland		TOTAL	$481.63

WITNESS my hand at Salisbury, Maryland, on this,

the 7th day of May, 19 71

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 340

UNITED STATES

vs.

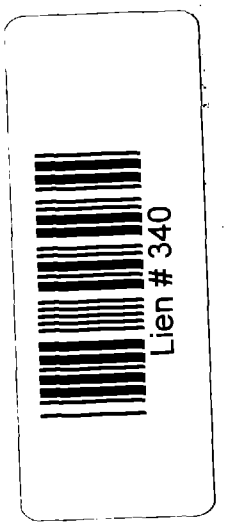
Renshaw & Emery Egpt Co

RELEASE OF TAX LIEN

Filed this 29th day of June, 19 71 9A M., and proper entry made in Fed Tax Lien Record Book No. TSP#1, page 15

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)



Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-8-297

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 June 3, 1971, 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: Renshaw & Emory Equipment Company Inc

RESIDENCE: Centreville, Maryland 21617

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-70	10-21-70	52-0531159	2351.40
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Maryland		TOTAL	$2351.40

WITNESS my hand at Baltimore, Md., on this, the 28th day of June, 1971

SIGNATURE: Joseph B. Zuiker

TITLE: 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. HR6419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 340

UNITED STATES

vs.

NOTICE OF TAX LIEN.

Filed this 3rd day of June, 1971, at 9:00 AM. recorded in Liber TSP #1, folio 14, a Federal Tax Lien Record Book for Queen Anne's Co.

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(1) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-S-297

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER: Renshaw & Emory Equipment Company Inc

RESIDENCE: Centreville, Maryland 21617

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-70	10-21-70	52-0631159	2851.40

PLACE OF FILING: Clerk of the Circuit Court
Queen Annes County
Centreville, Maryland

TOTAL: $2851.40

WITNESS my hand at Salisbury, Maryland, on this, the 26th day of May, 19 71

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 341

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

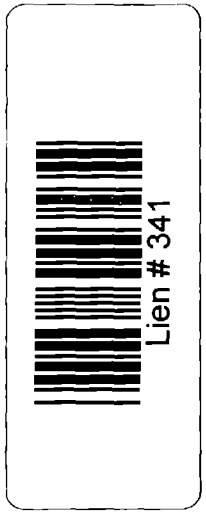
and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

FORM 668 (REV. 1-70)



Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1982 NOV -8 AM 10 43
QUEEN ANNE'S COUNTY

DISTRICT: Baltimore

SERIAL NUMBER: 71-B-5-308

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 June 8, 19 71, 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
Sol Surasky
Surasky Coat Company

RESIDENCE
409 E. Redwood St.
Baltimore, Md. 21201

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6/30/70	5/21/71	52-0854412	8698.29

PLACE OF FILING
Clerk of the Circuit Court
of Queen Anne County

TOTAL $ 8698.29

WITNESS my hand at Baltimore, MD, on this, the 5 day of November, 19 82

SIGNATURE: Rose Tucker
Rose Tucker

TITLE: Acting Supervisor, P & I Unit

(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.)

M.W.

PART 3—To be used for recording purposes

No. 341

UNITED STATES

VS.

Sol Suratsky
Suratsky Coat Co

NOTICE OF TAX LIEN

Filed this 8th day of June, 1971, at 1:21 P. m. in Liber 7 S P No. 1 fol 14 a Federal Tax Lien Record

Charles W Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person lieble to pay any tax neglects or refuses to pey the same efter demand, the amount (including any interest, additional amount, eddition to tax, or essessable penalty, together with any costs that may accrue in eddition thereto) shall be a lien in favor of the United States upon all property end rights to property, whether reel or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless enother date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is mede and shell continue untll the liebility for the amount so assessed (or a judgment egainst the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLOERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUOGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be velid as egainst eny purchaser, holder of a security interest, mechenic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretery or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of Oistrict 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Oeeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shell be deemed to be in the Oistrict of Columbie.

(3) Form.—The form end content of the notice referred to in subsection (e) shell be prescribed by the Secretery or his delegate. Such notice shall be valid notwithstanding eny other provision of law regerding the form or content of e notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the menner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated es filed on the dete on which it is filed (in accordance with subsection (f)) efter the expiretion of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shell be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 deys or more prior to the dete of e refiling of notice of lien under subparagreph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if e notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOO.—In the case of eny notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiretion of 6 years after the date of the assessment of the tax, end

(B) the one-year period ending with the expiretion of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) OISCLOSURE OF AMOUNT OF OUTSTANOING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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, hes been fully satisfied or has become legally unenforceable; 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 regulations.

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 71-B-5-308

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Sol Surasky
Surasky Coat Company

RESIDENCE
409 W. Redwood St.
Baltimore, Md. 21201

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6/30/70	5/21/71	52-0854412	8898.29

PLACE OF FILING
Clerk of the Circuit Court
of Queen Anne County

TOTAL $ 8898.29

WITNESS my hand at Baltimore, Maryland, on this,

the 4 day of June, 19 71

SIGNATURE
Constantine Avgerinos
Constantine Avgerinos

TITLE
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. 342

UNITED STATES

vs.

Chesapeake Air Freight Sales

RELEASE OF TAX LIEN

Filed this 24th day of Sept, 1971 9A M., and proper entry made in Federal Tax Lien Book No. 15PH1, page 15

Charles W Reed
Clerk (or Registrar).

FORM 668 (REV. 8-67)

CLERK'S OFFICE

Lien # 342

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-C-324

I hereby certify that as to the fallawing-named taxpayer the requirements of Sectian 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, tagether with all statutary additians provided by Sectian 6321; and that the lien far such taxes and statutary additions has thereby been released. The proper officer in the affice where natice of internal revenue tax lien was filed on June 29, 19 71, is hereby authorized to make natation an his baaks to shaw the release af said lien, insafar as the lien relates to the fallawing taxes.

NAME OF TAXPAYER
Chesapeake Aircraft Sales Inc

RESIDENCE
Bay Bridge Airport
Stevensville, Maryland 21666

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
720	09-30-70	04-16-71	52-0882330	$1,129.47
720	12-31-70	04-16-71	52-0882330	$ 519.51
4638	06-31-71	11-20-70	52-0882330	151.99
			TOTAL	$ 1,800.97

PLACE OF FILING
Clerk of the Circuit Court
Queen Annes County
Centreville, Maryland 21617

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

the 23rd day of September, 19 71

SIGNATURE

TITLE: 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. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 342

UNITED STATES

vs.

Chesapeake Aircraft Sales Inc

NOTICE OF TAX LIEN

Filed this 29th day of June, 19 71, at 9 A m. in Liber TSP #1, fol 14 a Federal Tax Record Book for Queen Annes Co

Charles W Cecil

Clerk (~~or Registrar~~).

FORM 668 (REV. 8-67)

EXCERPTS FRDM INTERNAL REVENUE CDDE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PRDTECTIDN FDR CERTAIN INTERESTS EVEN THDUGH NDTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING DF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FDR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIDD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE DF AMOUNT DF DUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT · INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 71-S-324

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Chesapeake Aircraft Sales Inc

RESIDENCE
Bay Bridge Airport
Stevensville, Maryland 21666

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
720	09-30-70	04-16-71	52-0882330	$1,129.47
720	12-31-70	04-16-71	52-0882330	$ 519.51
4638	06-31-71	11-20-70	52-0882330	151.99
			TOTAL	$ 1,800.97

PLACE OF FILING
Clerk of the Circuit Court
Queen Annes County
Centreville, Maryland 21617

WITNESS my hand at Salisbury, Maryland, on this,

the 24th day of June, 19 71

SIGNATURE: John H Walsh

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 343

UNITED STATES

vs.

Kentmore Marina, Inc.

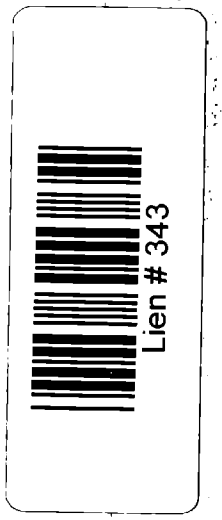
RELEASE OF TAX LIEN

Filed this 30th day of May, 1972 - 3:15 P.M., and proper entry made in Federal Tax Lien TSP Book No. 1, page 14

Charles W. Ceil,
Clerk (or Registrar).

FORM 668 (REV. 8-67)

$3.00 Pd.



Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO. 72-S-1

I hereby certify thot as to the fallowing-named taxpayer the requirements af Sectian 6325(a), Internal Revenue Code, hove been sotisfied with respect to the taxes enumerated below, tagether with all statutary additians pravided by Sectian 6321; and that the lien far such toxes and statutory additians has thereby been releosed. The praper officer in the office where notice of internal revenue tox lien was filed on July 7, 1971, is hereby authorized to moke notation on his books ta shaw the release af said lien, insafor os the lien relotes to the following toxes.

NAME OF TAXPAYER

Kentnorr Marina Inc

RESIDENCE

Stevensville, Maryland 21666

CLASS OF TAX (Tax Return Farm No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-70	01-03-71	52-0349734	4514.78
PLACE OF FILING	Clerk Of the Circuit Court Queen Annes County Centreville, Maryland 21617		TOTAL	$ 4514.78

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

the 11th day of May, 1972

SIGNATURE: Joseph B. Zeiler

TITLE: 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. 19419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 343

UNITED STATES

vs.

Kenthorn Marina Inc

NOTICE OF TAX LIEN

Filed this 7th day of July, 1971, at 9A m. Recorded in Lien Book 1591 fol 14 - 2 Federal Tax Liens Records Book 93 A & C Co

Charles W. Cecil
Clerk (~~or Registrar~~).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(1) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NO.
72-S-1

Pursuant to the provisians af Sections 6321, 6322, and 6323 of the Internal Revenue Code, natice is hereby given thot there have been assessed under the Internal Revenue lows af the United Stotes against the following-named toxpayer, toxes (including interest and penalties) which after demand for poyment thereof remain unpaid, and thot by virtue of the obave-mentioned statutes the amount af said taxes, together with penalties, interest, and casts thot may accrue in addition thereto, is a lien in favor af the United States upon all property and rights to property belonging to soid taxpayer.

NAME OF TAXPAYER
Kentmorr Marina Inc

RESIDENCE
Stevensville, Maryland 21666

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-70	01-08-71	52-0849734	4514.78
PLACE OF FILING	Clerk Of the Circuit Court Queen Annes County Centreville, Maryland 21617		TOTAL	$ 4514.78

WITNESS my hand at Salisbury, Maryland, on this,

the 30th day of June, 19 71

SIGNATURE John H. Walsh
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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 344

UNITED STATES

VS.

Sol Surashy
Surashy Coat Co

NOTICE OF TAX LIEN

Filed this 7th day of July, 1971, at 9 A m. & recorded in Reber TSP #1 fol 14, a Federal Tax Lien Record Book for QA Co

Charles W Cecil
Clerk (~~or Registrar~~).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIE ITORS.—The lien imposed by section 6321 sha valid as against any purchaser, holder of a securit mechanic's lienor, or judgment lien creditor un thereof which meets the requirements of subsecti been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERES THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred t section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pr one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, i fice within the State (or the county, or othe mental subdivision), as designated by the such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of y notice of lien, the term "required refiling period" eans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING EN.—If a notice of lien has been filed pursuant to subction (f), the Secretary or his delegate is authorized to ovide by regulations the extent to which, and the contions under which, information as to the amount of the tstanding obligation secured by the lien may be disosed.

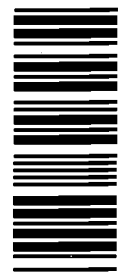
Lien # 344

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.



Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
BALTIMORE

SERIAL NUMBER
72-B-5-3

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
SOL SURASKY
SURASKY COAT COMPANY

RESIDENCE
409 W.REDWOOD STREET
BALTIMORE,MARYLAND 21201

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-70	6-26-70	52-0854412	5,073.41

PLACE OF FILING
CLERK OF THE CIRCUIT COURT
of QUEEN ANNE COUNTY

TOTAL $ 5,073.41

WITNESS my hand at BALTIMORE,MARYLAND, an this, the 1 day of July, 19 71

SIGNATURE Constantine Avgerinos
CONSTANTINE AVGERINOS

TITLE
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. 345

UNITED STATES

vs.

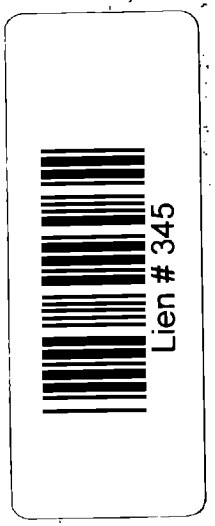
Wesley Thompson
Thompson Masonry

RELEASE OF TAX LIEN

Filed this 10th day of September, 19 71 9:00 A M., and proper entry made in Federal Tax Lien Record Book T&P Book No. 1, page 15

Charles St Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)



TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

Of Baltimore

SERIAL NO. 72-3-23

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 August 5, 1971, 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

Wesley Thompson
Thompson Masonry

RESIDENCE

Kent Narrows
Chester, Md 21619

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-70	04-09-71	52-0747929	401.62
941	12-31-70	04-09-71	52-0747929	142.47
PLACE OF FILING: Clerk Of the Circuit Court, Queen Annes County, Centreville, Maryland			TOTAL	$ 544.09

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

the 9th day of September, 1971

SIGNATURE	TITLE
	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. 23419, C.B. 1950-51, 125.)

HR

PART 3—To be used for recording purposes

No. 345

UNITED STATES

vs.

Wesley Thompson
Thompson Masonry

NOTICE OF TAX LIEN

Filed this 5th day of August, 1971, at 9 A.m.
Recorded in Liber TSP #1, folio 14, a Federal Tax Lien Record Book for Q. D. Co.

Charles H. Earl
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 72-S-23

Pursuant to the pravisians af Sectians 6321, 6322, and 6323 af the Internal Revenue Cade, 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 the 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 praperty and rights ta praperty belonging ta said taxpayer.

NAME OF TAXPAYER: Wesley Thompson
Thompson Masonry

RESIDENCE: Kent Narrows
Chester, Md 21619

CLASS OF TAX (Tax Return Farm No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-70	04-09-71	52-0747929	401.62
941	12-31-70	04-09-71	52-0747929	142.47

PLACE OF FILING: Clerk Of the Circuit Court
Queon Annes County
Centroville, Maryland

TOTAL: $ 544.09

WITNESS my hand at Salisbury, Maryland, on this, the 30 day of July, 19 71

SIGNATURE: John H Walsh

TITLE: Group Supervisor

(NOTE: Certificate af officer authorized by law ta take acknawledgments is nat essential ta the validity af Natice af Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 346

UNITED STATES

vs.

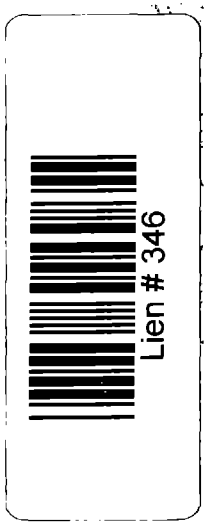
William H Downes
Cathy's Coffee Koppe

RELEASE OF TAX LIEN

Filed this 8th day of
Nov, 1971 @ 9A M.,
and proper entry made in Fed Tax Lien
Book No. Tax Pkt 1, page 15

Charles W Reed
Clerk (or Registrar).

FORM 668 (REV. 8-67)



Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore, Md.

SERIAL NO.
70-S-21

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 August 5, 1971, 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
William H. Downes

RESIDENCE
Cathys Coffee Shoppe
109 Water Street
Centreville, Md. 21617

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9/30/69	5-1-70	52-0888339	554.22
941	6/30/70	10-23-70	52-0888339	576.53
941	9-30-70	7-16-71	52-0888339	634.67

PLACE OF FILING
Clerk of the Circuit Court
Queen Anne County, Centreville, Md. 21617

TOTAL $ 1,765.42

WITNESS my hand at Baltimore, Md., on this, the 5th day of November, 1971

SIGNATURE
Joseph B. Zuiker

TITLE
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. 19, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 346

UNITED STATES

vs.

William W. Downes
Cathy's Coffee Shoppe

NOTICE OF TAX LIEN

Filed this 5th day of August, 1971, at 9 A.m.
Recorded in Liber TSP #1, folio 14, a Federal Tax Lien Record Book for D.C. Co.

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NO.: 70-S-21

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

William H. Downes

RESIDENCE

Cathys Coffee Shoppe
109 Water Street
Centreville, Md. 21617

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9/30/69	5-1-70	52-0888339	554.22
941	6/30/70	10-23-70	52-0888339	576.53
941	9-30-70	7-16-71	52-0888339	634.67
			TOTAL	$ 1,765.42

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County, Centreville, Md. 21617

WITNESS my hand at Salisbury, Md., on this, the 3rd day of August, 19 71

SIGNATURE: John H. Walsh

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 347

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

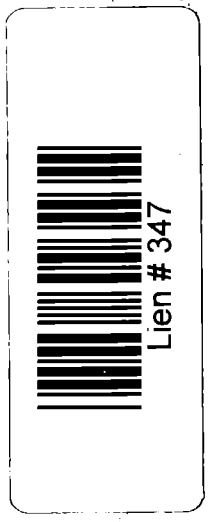
and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

FORM 668 (REV. 8-67)



Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1977 OCT -7 AM 10 32
QUEEN ANNE'S COUNTY

DISTRICT
Baltimore, Maryland

SERIAL NO.

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 August 12, 1971, 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
Carl Edward Pinkett
Pinkett Construction Company

RESIDENCE
P.O. Box 56
Chester, Maryland 21619

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09/30/68	09/04/70	52-0822949	390.99
940	12/31/69	03/26/71	52-0822949	104.11
941	12/31/69	07/02/71	52-0822949	1489.37
941	06/30/70	04/09/71	52-0822949	622.46
941	09/30/70	04/16/71	52-0822949	930.04
941	12/31/70	03/26/71	52-0822949	346.88

PLACE OF FILING
Clerk of the Circuit Court
Queen Annes County
Centreville, Maryland 21617

TOTAL $ 3883.85

WITNESS my hand at Baltimore, Maryland, on this,

the 5th day of October, 1977

SIGNATURE

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. 1950-51, 125.)

tmp

PART 3—To be used for recording purposes

No. 347

UNITED STATES

vs.

Carl Edward Pinkett
Pinkett Construction Company

NOTICE OF TAX LIEN

Filed this 12th day of Aug, 1971, at 9 A m.

4 Recorded in Liber TSDFI of 104, a Federal Tax Lien Record Book for Queen Anne's County

Charles W. Cecil
Clerk (~~or Registrar~~).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Maryland

SERIAL NO.

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United Stotes against the following-nomed taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpoid, ond that by virtue of the obove-mentioned statutes the amount of soid taxes, together with penolties, interest, ond costs that may accrue in additian thereto, is o lien in favor of the United States upon oll property ond rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Carl Edward Pinkett
Pinkett Construction Company

RESIDENCE
P.O. Box 56
Chester, Maryland 21619

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09/30/68	09/04/70	52-0822949	390.99
940	12/31/69	03/26/71	52-0822949	104.11
941	12/31/69	07/02/71	52-0822949	1489.37
941	06/30/70	04/09/71	52-0822949	622.46
941	09/30/70	04/16/71	52-0822949	930.04
941	12/31/70	03/26/71	52-0822949	346.88

PLACE OF FILING
Clerk of the Circuit Court
Queen Annes County
Centreville, Maryland 21617

TOTAL $ 3883.85

WITNESS my hand at Salisbury, Maryland, on this,

the 9th day of August, 1971

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 348

UNITED STATES

vs.

Earl Langer, Jr.

NOTICE OF TAX LIEN

Filed this 15th day of Sept., 1971, at 9 A.m.
Recorded in Liber TSP #1 Folio 14 a Federal Tax Lien Record Book for G.A. Co.

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 sh[all] valid as against any purchaser, holder of a secur[ity] mechanic's lienor, or judgment lien creditor [until] thereof which meets the requirements of subsec[tion] been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERE[STS] THOUGH NOTICE FILED.–Even though notice imposed by section 6321 has been filed, such not be valid–

(1) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referre[d to] section (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real [property] one office within the State (or the coun[ty], governmental subdivision), as designat[ed by] laws of such State, in which the property the lien is situated; and

(ii) Personal Property.–In the case [of] property, whether tangible or intangible, tice within the State (or the county, or ot[her] mental subdivision), as designated by [the] such State, in which the property subject is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Maryland

SERIAL NO.: 72-S-53

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Earl Langer Jr.

RESIDENCE

Henderson, Maryland 21640

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	05-15-70	220-52-7714	519.59

PLACE OF FILING

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

TOTAL $ 519.59

WITNESS my hand at Salisbury, Maryland, on this, the 8th day of Sept., 19 71

SIGNATURE: John H. Walsh

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 349

UNITED STATES

vs.

James H. Collier

NOTICE OF TAX LIEN

Filed this 15th day of Sept., 1971, at 9 A.M.
Recorded in Liber ESO #1 Folio 14, a Federal Tax Lien Record Book for D. C. Co.

Charles H. Bail
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY I MECHANIC'S LIENORS, AND JUDGMENT LI ITORS.–The lien imposed by section 6321 s valid as against any purchaser, holder of a secu mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsec been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTER THOUGH NOTICE FILED.–Even though notic imposed by section 6321 has been filed, suc not be valid–

(1) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referr section (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real one office within the State (or the cou governmental subdivision), as design laws of such State, in which the proper the lien is situated; and

(ii) Personal Property.–In the case properly, whether tangible or intangible, fice within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Maryland

SERIAL NO.: 72-S-52

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

James W Collier

RESIDENCE

Sudlersville, Maryland 21668

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	05-08-70	216-40-4792	360.36
			TOTAL	$ 360.36

PLACE OF FILING

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

WITNESS my hand at Salisbury, Maryland, on this,

the 8th day of Sept., 19 71

SIGNATURE: John H. Walsh

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 350

UNITED STATES

vs.

Jack Robinson Inc

NOTICE OF TAX LIEN

Filed this 27th day of

Sept, 19 71, at 9 A m.

and recorded in Liber TSP# 1, Pg 14

a Federal Tax Lien Record Book in

DA Co

Charles W Ceed

Clerk (or ~~Registrar~~).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INT
MECHANIC'S LIENORS, AND JUDGMENT LIEI
ITORS.–The lien imposed by section 6321 sha
valid as against any purchaser, holder of a securit
mechanic's lienor, or judgment lien creditor un
thereof which meets the requirements of subsecti
been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERES
THOUGH NOTICE FILED.–Even though notice
imposed by section 6321 has been filed, such
not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred
section (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real pr
one office within the State (or the counti
governmental subdivision), as designate
laws of such State, in which the property
the lien is situated; and

(ii) Personal Property.–In the case o
property, whether tangible or intangible,
fice within the State (or the county, or oth
mental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of notice of lien, the term "required refiling period" ans–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING EN.–If a notice of lien has been filed pursuant to subction (f), the Secretary or his delegate is authorized to vide by regulations the extent to which, and the conions under which, information as to the amount of the utstanding obligation secured by the lien may be disclosed.

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

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 350

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Maryland

SERIAL NO.: 72-S-58

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Jack Robinson Inc.

RESIDENCE

RR 1 Box 466
Stevensville, Maryland 21666

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-70	04-16-71	52-0897340	751.53
941	12-31-70	04-16-71	52-0897340	1178.03
			TOTAL	$ 1929.56

PLACE OF FILING

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

WITNESS my hand at Salisbury, Maryland, on this, the 17th day of Sept., 19 71

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 351

UNITED STATES

vs.

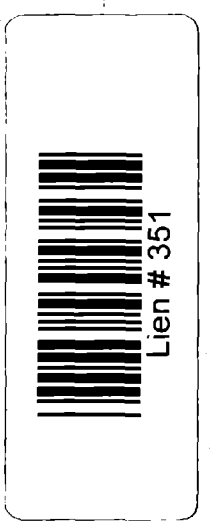
Robert A. & Shirley L. Nice

RELEASE OF TAX LIEN

Filed this 11th day of April, 1973 9:00 A.M., and proper entry made in Fed Tax Lien Record Book No. TSP#1, page 14

Charles M. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)



Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore, Maryland

SERIAL NO.: 72-5-61

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 September 29, 1971, 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

Robert A & Shirley L Rice

RESIDENCE

P. O. Box 37
Queenstown, Maryland 21658

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	06-12-70	279-28-8517	$827.63

PLACE OF FILING

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

TOTAL $ 827.63

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

the 9th day of April, 1973

SIGNATURE: Joseph B. Zeiler

TITLE: 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. 19, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 351

UNITED STATES

vs.

Robert A & Shirley L. Nici

NOTICE OF TAX LIEN

Filed this 29th day of Sept, 1971, at 9 A m.
and recorded in Liber TS Pt 1, Fol 14
a Federal Tax Lien Record for C A Co.

Charles W Cecil
Clerk (~~or Registrar~~).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Maryland

SERIAL NO.: 72-S-61

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Robert A & Shirley L Nice

RESIDENCE

P. O. Box 37
Queenstown, Maryland 21658

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	06-12-70	279-28-8517	$827.63
			TOTAL	$ 827.63

PLACE OF FILING

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

WITNESS my hand at Salisbury, Maryland, on this,

the 22nd day of Sept., 19 71

SIGNATURE: John H. Walsh

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 352

UNITED STATES

vs.

Arthur Terrence Bordley

NOTICE OF TAX LIEN

Filed this 30th day of September, 1971, at 9 A m.
& recorded in Liber TSP#1 fol 140 a Federal Tax Lien Rec'd Tsh for Q A Co
Charles W Cecil
Clerk (~~or Registrar~~).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT L ITORS.–The lien imposed by section 6321 valid as against any purchaser, holder of a secu mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subse been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTER THOUGH NOTICE FILED.–Even though notic imposed by section 6321 has been filed, suc not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice retern section (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real one office within the State (or the cou governmental subdivision), as designa laws of such State, in which the propert the lien is situated; and

(ii) Personal Property.–In the case property, whether tangible or intangible fice within the State (or the county, or o mental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 352

Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Maryland

SERIAL NO. 72-S-63

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Arthur Terrance Bordley

RESIDENCE
Rt 2
Centreville, Maryland 21617

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040A	12-31-68	04-11-69	218-40-6182	476.92
			TOTAL	$ 476.92

PLACE OF FILING
Clerk of the Circuit Court, Queen Anne County
Centreville, Maryland 21617

WITNESS my hand at Salisbury, Maryland, on this,

the 27th day of Sept., 19 71

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 353

UNITED STATES

vs.

Chesapeake Aircraft Sales Inc

RELEASE OF TAX LIEN

Filed this 6th day of

Jan, 1972 9 A M.,

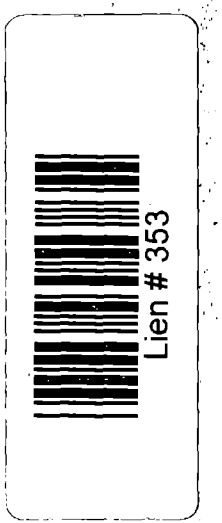
and proper entry made in Fed Tax

Lien Book No. ISP#1, page 15

Charles W Cecil

Clerk (or Registrar).

FORM 668 (REV. 8-67)



Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore, Md.

SERIAL NO.
72-3-76

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 October 7, 19 71, 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
Chesapeake Aircraft Sales Inc.

RESIDENCE
Bay Bridge Airport
Stevensville, Md. 21666

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/70	5/14/71	52-0882330	2,072.24
			TOTAL	$ 2,072.24

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

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

the 5th day of January, 1972

SIGNATURE
Joseph B. Zeiler

TITLE
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. HR 6419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 353

UNITED STATES

vs.

Chesapeake Aircraft Sales Inc

NOTICE OF TAX LIEN

Filed this 7th day of

Oct, 1971, at 9 A m.

and recorded in Liber T S No 1 folio 14

a Federal Tax Lien Record for QAC o

Charles W Cecil

Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection, (i)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NO.: 72-S-76

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Chesapeake Aircraft Sales Inc.

RESIDENCE

Bay Bridge Airport
Stevensville, Md. 21666

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/70	5/14/71	52-0882330	2,072.24
			TOTAL	$ 2,072.24

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

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

the 4th day of October, 19 71

SIGNATURE: John H. Walsh

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 354

UNITED STATES

V.S.

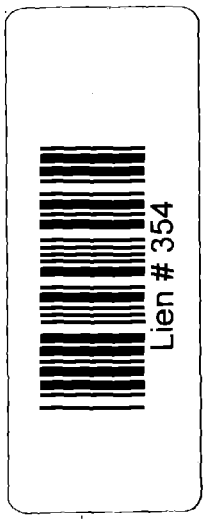
Reynolds Bldg Grave Run

RELEASE OF TAX LIEN

Filed this 12th day of January, 1972 @ 9A M., and proper entry made in Fed Tax Lien Book No. TSP#1, page 15

Charles W Ceil
Clerk (or Registrar).

FORM 668 (REV. 1-70)



Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Balti-

SERIAL NUMBER: 72-S-74

I hereby certify thot os to the following-nomed toxpoyer the requirements of Section 6325(o), Internol Revenue Code, hove been sotisfied with respect to the toxes enumeroted below, together with oll stotutory odditions provided by Section 6321; ond thot the lien for such toxes and stotutory odditions hos thereby been releosed. The proper officer in the office where notice of internol revenue tox lien wos filed on October 7, 1971, is hereby outhorized to moke nototion on his books to show the releose of soid lien, insofor os the lien relotes to the following toxes.

NAME OF TAXPAYER: Reynolds Building Service Inc.

RESIDENCE: Queenstown Md. 21658

KIND OF TAX (o)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-70	09-10-71	52-0816300	$3,253.51
941	03-31-71	09-10-71	52-0816300	2,735.13

PLACE OF FILING

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

TOTAL $ 5,988.64

WITNESS my hond ot Baltimore, Md., on this,

the 11th doy of January, 1972

SIGNATURE: [signature]

TITLE: Chief, Special Procedures Staff

(NOTE: Certificate of officer outharized by law to take acknowledgments is not essential to the validity of Notice of Federol Tox Lien G.C.M. 6419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 354

UNITED STATES

VS.

Reynolds Building Service Inc

NOTICE OF TAX LIEN

Filed this 7th day of

Oct, 1971, at 9A m.

and recorded in Liber TSP#1 fol 14

a Federal Tax Lien Record for DA Co

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If eny person liable to pay any tax neglects or refuses to pay the seme after demand, the amount (including any interest, additional amount, addition to tax, or essessable penalty, together with eny costs that may accrue in eddition thereto) shall be e lien in fevor of the United Stetes upon ell property end rights to property, whether real or personel, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless enother dete is specificelly fixed by law, the lien imposed by section 6321 shell erise et the time the assessment is mede end shell continue until the liability for the amount so essessed (or e judgment egainst the taxpeyer erising out of such liebility) is setisfied or becomes unenforceeble by reeson of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shell be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding eny other provision of law regarding the form or content of e notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the menner prescribed in peregraph (2) during the required refiling period, such notice of lien shall be treated es filed on the dete on whlch it is filed (in eccordance with subsection (f)) efter the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretery or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificete 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 72-S-74

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER: Reynolds Building Service Inc.

RESIDENCE: Queenstown Md. 21658

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-70	09-10-71	52-0816300	$3,253.51
941	03-31-71	09-10-71	52-0816300	2,735.13
			TOTAL	$ 5,988.64

PLACE OF FILING
Clerk of the Circuit Court
of Queen Annes County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, an this,

the 4th day of October, 19 71

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 355

UNITED STATES

vs.

Raymond M & Barbara L. Wallace

RELEASE OF TAX LIEN

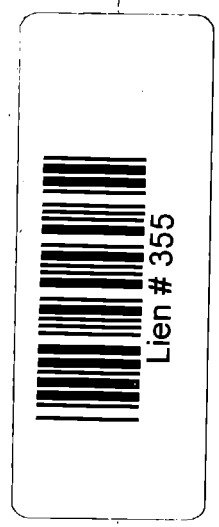
Filed this 8th day of Dec, 1971 9A M.,

and proper entry made in Fed Tax Lien Book No. TSP#1, page 15

Charles W Cecil

Clerk (or Registrar).

FORM 668 (REV. 8-67)



Form 668
(REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 72-S-94

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 October 20, 19 71, 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: Raymond M. & Barbara L. Wallace

RESIDENCE: P.O. Box 72
Barclay Md 21607

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-21-71	214-34-8111	$1,075.89
			TOTAL	$ 1,075.89

PLACE OF FILING: Clerk of the Circuit Court of Queen Anne County Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this, the 7th day of December, 19 71

SIGNATURE: Joseph B. Zuiker

TITLE: 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. 19419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 355

UNITED STATES

vs.

Raymond M. & Barbara L. Wallace

NOTICE OF TAX LIEN

Filed this 20th day of Oct., 1971, at 9:00 A.m.
Recorded in Liber TSP #1, Folio 14, a Federal Tax Lien Record book for Q. A. Co.

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NO.: 72-S-94

Pursuant to the provisians af Sectians 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given thot there have been ossessed under the Internal Revenue laws af the United States against the follawing-named taxpayer, taxes (including interest ond penalties) which ofter demond for poyment thereof remoin unpaid, and that by virtue of the abave-mentianed statutes the amount of said taxes, tagether with penolties, interest, and costs thot moy accrue in addition thereto, is o lien in favor of the United States upon oll property and rights ta property belonging to soid toxpoyer.

NAME OF TAXPAYER

Raymond M. & Barbara L. Wallace

RESIDENCE

P.O. Box 72
Barclay Md 21607

CLASS OF TAX (Tax Return Farm No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-21-71	214-34-8111	$1,075.89

PLACE OF FILING

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

TOTAL $ 1,075.89

WITNESS my hand at Salisbury, Maryland, on this,

the 18th day of October, 19 71

SIGNATURE: John H. Walsh

TITLE: Group Supervisor

(NOTE: Certificate af officer authorized by law ta take acknawledgments is nat essential ta the validity af Notice af Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 356

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

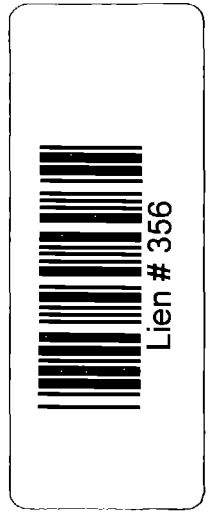
and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

FORM 668 (REV. 1-70)



Thompson1mv

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 72-B-16-118

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 October 28, 1971, 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
Harry J. Tucker

RESIDENCE
Chestertown, Maryland 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12 31 70	4/9/71	52-0512395	212.92
941	03 31 71	6/25/71	52-0512395	40.22
941	06 30 71	6/30/71	52-0512395	987.87
2290	06 30 71	6/25/71	52695145901 00	134.15

PLACE OF FILING
Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

TOTAL $ 1,375.16

WITNESS my hand at Baltimore, Maryland, on this,

the 4th day of October, 19 77

SIGNATURE: Harvey Hammer

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. 1950-51, 125.)

PART 3—To be used for recording purposes

pg

No. 356

UNITED STATES

VS.

Harry J Tucker

NOTICE OF TAX LIEN

Filed this 28th day of Oct, 1971, at 9 A m.
& recorded in Liber TS P#1 of 14 a Federal Tax Lien Record Book for Q.A. Co.

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Thompson:lmw

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 72-B-16-118

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Harry J. Tucker

RESIDENCE
Chestertown, Maryland 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12 31 70	4/9/71	52-0512395	212.92
941	03 31 71	6/25/71	52-0512395	40.22
941	06 30 71	6/30/71	52-0512395	987.87
2290	06 30 71	6/25/71	526951459O100	134.15

PLACE OF FILING
Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

TOTAL $ 1,375.16

WITNESS my hand at Baltimore, Maryland, on this, the 22nd day of October, 19 71

SIGNATURE: John J. Lubertine

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 357

UNITED STATES

VS.

David C. & Shirley J. Kuhl

RELEASE OF TAX LIEN

Filed this 18th day of December, 19 72 9:00 A.M.,

and proper entry made in T.S.P.

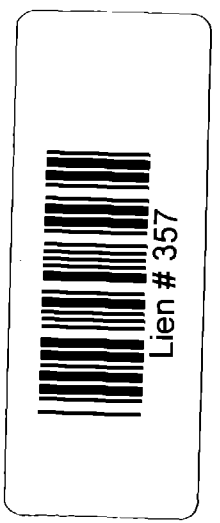
Book No. 1, page 16

Federal Tax Lien Record Book for Queen Annes County

Charles N. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)



7133-3

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 72-0-203

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 November 2, 1971, 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

David C & Shirley J Ruhl

RESIDENCE

PO Box 36, Wye Mills, Md. 21679

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	5-21-71	219-34-4450	1,643.66

PLACE OF FILING

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

TOTAL $ 1,643.66

WITNESS my hand at Baltimore, Maryland, on this,

the 15 day of December, 1972

SIGNATURE: Joseph B. Zeiler

Joseph B. Zeiler

TITLE: Acting 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. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 357

UNITED STATES

VS.

David C & Shirley J. Rudd

NOTICE OF TAX LIEN

Filed this 4th day of

Nov., 1971, at 2 m.

and recorded in Lien Book, folio 6 &

Federal Tax Lien Record 3K pp 84 & 85

Charles W Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENDRS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FDR CERTAIN INTERESTS EVEN THDUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NDTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLDSURE OF AMOUNT OF DUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

7133-3

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
72-0-203

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

David C & Shirley J Ruhl

RESIDENCE

PO Box 36, Wye Mills, Md. 21679

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	5-21-71	219-34-4450	1,648.66

PLACE OF FILING

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

TOTAL $ 1,648.66

WITNESS my hand at Baltimore, Maryland, on this,

the 2nd day of November, 19 71

SIGNATURE P. Taylor

TITLE

Chief, Processing & Review 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. 1950-51, 125)

PART 1—To be retained by recording office

No. 358

UNITED STATES

vs.

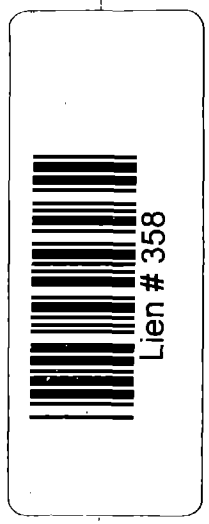
Francis E & Johanna W. Parker

RELEASE OF TAX LIEN

Filed this 6th day of Dec, 1971 9A M., and proper entry made in ~~Labor TSP#1~~ Federal Tax Lien Book No. TSP#1, page 17

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)



Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 72-0-221

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 November 8, 19 71, 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

Francis E. & Johanna W. Parker

RESIDENCE

Bayside Dr-Chester
Chester, Md. # 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	5-28-71	267-32-9445	1,656.56

PLACE OF FILING

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

TOTAL $ 1,656.56

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

the 3rd day of December, 19 71

SIGNATURE

TITLE: Chief, Special Procedures Staff

(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.)

HR

PART 3—To be used for recording purposes

No. 358

UNITED STATES

VS.

Francis E. + Johanna W. Parker

NOTICE OF TAX LIEN

Filed this 6th day of Nov, 1971, at 9 A m.

& recorded in Liber TSP#1 fol 16, Federal Tax Lien Record for QA Co

Charles W Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, ANO JUDGMENT LIEN CREOITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILEO.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of Oistrict 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 has not by law designated one office which meets the requirements of subperegraph (A); or

(C) With Recorder Of Oeeds Of The Oistrict of Columbia.—In the office of the Recorder of Oeeds of the Oistrict of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, et its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the Oistrict of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) OISCLOSURE OF AMOUNT OF OUTSTANOING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of eny 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 or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegete 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 regulations.

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 72-0-221

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Francis E. & Johanna W. Parker

RESIDENCE

Bayside Dr-Chester
Chester, Md. # 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	5-28-71	267-32-9445	1,656.56
			TOTAL	$ 1,656.56

PLACE OF FILING

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

WITNESS my hand at Baltimore, Maryland, on this,

the 4th day of Nov., 19 71

SIGNATURE: P. Taylor

TITLE: Chief-Processing & Review

(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, 128.)

PART 1—To be retained by recording office

No._____

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this_____day of

_____, 19_____M.,

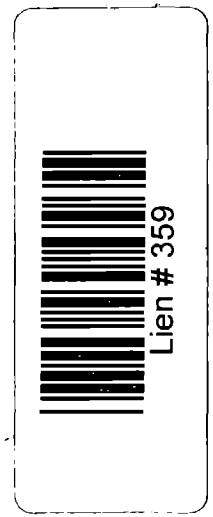
and proper entry made in_____

_____Book No._____, page_____

_____

Clerk (or Registrar).

FORM 668 (REV. 8-67)



Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1977 SEP 23 AM 10:40
QUEEN ANNE'S COUNTY

DISTRICT: Baltimore

SERIAL NO.: 72-S-137

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 November 16, 1971, 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: Stanley & Jean P Stearns

RESIDENCE: Stevensville, Maryland 21666

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-28-71	538-18-7642	481.90

PLACE OF FILING: Clerk Of The Circuit Court
Queen Annes County
Centreville, Maryland 21617

TOTAL $ 481.90

WITNESS my hand at Baltimore, Maryland, on this, the 21st day of September, 1977

SIGNATURE: [signature]

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. 1950-51, 125.)

gg

PART 3—To be used for recording purposes

No. 359

UNITED STATES

vs.

Stanley & Jean P. Stearns

NOTICE OF TAX LIEN

Filed this 16th day of November, 1971, at 9 A m.
& recorded in Liber TSP #1 fol 16. a Federal Tax Lien Record for Queen Anne's Co

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.–The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.–Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid–

(f) PLACE FOR FILING NOTICE; FORM.–

(1) Place For Filing.–The notice referred to in subsection (a) shall be filed–

(A) Under State Laws.–

(i) Real Property.–In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.–In the case of personal property, whether tangible or infangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.–In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.–For purposes of paragraph (1), property shall be deemed to be situated–

(A) Real Property.–In the case of real property, at its physical location; or

(B) Personal Property.–In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.–The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.–For purposes of this section–

(1) GENERAL RULE.–Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.–A notice of lien refiled during the required refiling period shall be effective only–

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.–In the case of any notice of lien, the term "required refiling period" means–

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.–If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.–Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 8-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NO.
72-S-137

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Stanley & Jean P Stearns

RESIDENCE

Stevensville, Maryland 21666

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-28-71	538-18-7642	481.90

PLACE OF FILING
Clerk Of The Circuit Court
Queen Annes County
Centreville, Maryland 21617

TOTAL $ 481.90

WITNESS my hand at Salisbury, Maryland, on this,

the 11 day of November, 1971

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. _____

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

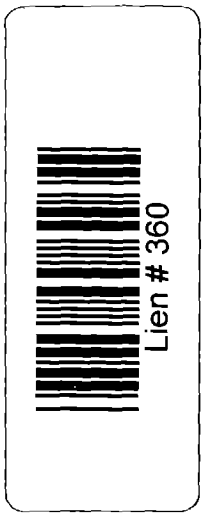
and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

FORM 668 (REV. 1-70)



(Rev. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1977 SEP 20 AM 10 32
QUEEN ANNE'S COUNTY

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
72-S-146

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 November 24, 1971, 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

Kenneth P & Carmen R Horney

RESIDENCE

General Delivery
Grasonville, Maryland 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	05-22-70	215-38-0875	289.03
1040	12-31-70	05-21-71	215-38-0875	314.86

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County, Centreville, Maryland 21617

TOTAL $ 603.89

WITNESS my hand at Baltimore, Maryland, on this,

the 19th day of September, 1977

SIGNATURE

Harvey Flammer

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. 1950-51, 125.)

j h

PART 3—To be used for recording purposes

No. 360

UNITED STATES

VS.

Kenneth P & Carman L Honey

NOTICE OF TAX LIEN

Filed this 24th day of

Nov 19 71 at 9 A m.

& recorded in Liber T5P1 of Fiscal Tax Lien Record Book Co for R & A Co

Charles W Coel

Clerk (~~or Registrar~~).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If eny person liabla to pay any tax neglects or refuses to pey the same after demand, tha amount (including any interest, edditionel amount, addition to tax, or assessable penelty, together with any costs that may accrue in eddition thereto) shell be a lien in favor of the United Statas upon all property end rights to property, whethar reel or personal, balonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another data is spacifically fixed by law, tha lian imposad by saction 6321 shell erisa at the time tha assessment is mada end shall continua until the liebility for the amount so assessad (or a judgmant against the taxpayar arising out of such liability) is satisflad or bacomas unanforcaable by raeson of lapsa of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—Tha lian imposed by section 6321 shall not be valid as egainst any purcheser, holder of a security intarest, machanic's lianor, or judgment lien creditor until notica thereof which meats the requirements of subsection (f) has baen filed by tha Secratary or his delegata.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lian imposed by saction 6321 has been filed, such lian shall not be velid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (e) shell be filed—

(A) Under State Laws.—

(i) Reel Property.—In tha case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which tha property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or pertnership shall be deemed to be the place at which the principal executiva office of the business is located, and the residence of a taxpayar whose residence is without the Unitad Stetes shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referrad to in subsection (a) shall be prescribed by the Secratary or his delegata. Such notica shall be valid notwithstanding any other provision of law regarding the form or contant of a notice of lien.

(g) REFILING OF NOTICE.—For purposa of this section—

(1) GENERAL RULE.—Unless notica of lien is refilad in tha manner prescribad in paragraph (2) during the requirad rafiling period, such notice of lian shall be treatad as filad on tha date on which it is filed (in accordance with subsaction (f)) after the expiration of such rafiling period.

(2) PLACE FOR FILING.—A notice of lian refiled during tha required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which tha prior notice of lian was filed; and

(B) in any casa in which, 90 days or mora prior to the data of a refiling of notica of lien under subparagraph (A), tha Secratary or his delegete received written information (in the manner prescribed in regulations issued by the Secretery or his delagate) concarning a chenge in the taxpayer's residance, if a notica of such lian is also filed in accordance with subsaction (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of eny notice of lien, the term "requirad rafiling period" means—

(A) the one-year period ending 30 days efter the expiration of 6 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years efter the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
72-S-146

Pursuant to the provisians of Sectians 6321, 6322, and 6323 af the Internal Revenue Cade, natice is hereby given that there hove been assessed under the Internal Revenue laws of the United States againast the fallawing-named taxpayer, taxes (including interest and penalties) which after demand far payment thereaf remain unpaid. and thot by virtue of the above-mentioned statutes the amaunt af said taxes, tagether with penalties, interest, and costs that may accrue in additian thereta, is a lien in favar af the United States upon all property ond rights to property belonging to said toxpayer.

NAME OF TAXPAYER

Kenneth P & Carmen R Horney

RESIDENCE
General Delivery
Grasonville, Maryland 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	05-22-70	215-38-0875	289.03
1040	12-31-70	05-21-71	215-38-0875	314.86

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County, Centreville, Maryland 21617

TOTAL $ 603.89

WITNESS my hand at Salisbury, Maryland, an this,

the 17th day af November, 19 71

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 361

UNITED STATES

vs.

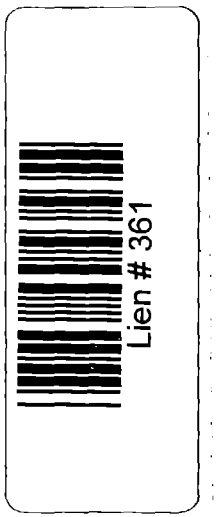
Arthur J + Isabell R Bradley

RELEASE OF TAX LIEN

Filed this 26th day of July, 1972 9 A M., and proper entry made in Federal Tax Lien Record Book No. TSP#1, page 17

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)



Lien # 361

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
72-S-145

I hereby certify thot as to the following-named toxpayer the requirements of Section 6325(o), Internol Revenue Code, hove been sotisfied with respect to the toxes enumeroted below, together with oll stotutory odditions provided by Section 6321; ond thot the lien for such toxes ond stotutory odditions hos thereby been releoseo. The proper officer in the office where notice of internol revenue tox lien wos filed on November 24, 1971, is hereby outhorized to moke notation on his books to show the releose of soid lien, insofar os the lien relotes to the following toxes.

NAME OF TAXPAYER

Arthur J & Isabell R Bordley

RESIDENCE

RD 2 Beadbourne Farm
Centreville, Maryland 21617

KIND OF TAX (o)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	05-15-70	218-20-5475	431.68
1040	12-31-70	06-25-71	218-20-5475	876.79

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County, Centreville, Maryland 21617

TOTAL $ 1308.47

WITNESS my hond ot Baltimore, Md., on this,

the 25th doy of July, 19 72

SIGNATURE

TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by low to toke ocknowledgments is not essentiol to the volidity of Notice of Federal Tox Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 361

UNITED STATES

VS.

Arthur J. & Isabell R Bradley

NOTICE OF TAX LIEN

Filed this 24th day of Nov, 1971, at 9:A m.

recorded in Liber TSP #1, Vol 14 etc a Federal Tax Lien Record Book for Q. A. Co

Charles W Cecil

Clerk (~~or Registrar~~).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Maryland

SERIAL NUMBER: 72-S-145

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Arthur J & Isabell R Bordley

RESIDENCE

RD 2 Readbourne Farm
Centreville, Maryland 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	05-15-70	218-20-5475	431.68
1040	12-31-70	06-25-71	218-20-5475	876.79
			TOTAL	$ 1308.47

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County, Centreville, Maryland 21617

WITNESS my hand at Salisbury, Maryland, on this,

the 17th day of November, 19 71

SIGNATURE: John H. Walsh

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 362

UNITED STATES

VS.

James J. Hines

NOTICE OF TAX LIEN

Filed this 24th day of Nov, 1971, at 9 A. m.

& recorded in Liber TSR #1, Pt 16 etc a Federal Tax Lien Record Book for Q A Co.

Charles W Cecil

Clerk (~~or Registrar~~).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If eny person lleble to pay any tax neglects or refuses to pay the seme efter demand, the amount (including eny interest, edditionel emount, eddition to tex, or essessable penelty, together with eny costs that mey eccrue in eddition thereto) shall be e lien in favor of the United States upon ell property end rights to property, whether reel or personel, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless enother dete is specifically fixed by lew, the lien imposed by section 6321 shall erise et the time the essessment is mede end shell continue until the llebility for the emount so essessed (or e judgment egeinst the texpeyer erising out of such liability) is satisfied or becomes unenforceeble by reeson of lepse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(e) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN C ITORS.—The lien imposed by section 6321 shell ni velid as egeinst eny purcheser, holder of e security int mechenic's lienor, or judgment lien creditor until r thereof which meets the requirements of subsection (f been filed by the Secretery or his delegete.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice of a imposed by section 6321 hes been filed, such lien not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (e) shell be filed—

(A) Under State Lews.—

(i) Real Property.—In the case of reel proper one office within the State (or the county, or governmental subdivision), es designated by laws of such State, in which the property subje the lien is situated; end

(ii) Personal Property.—In the cese of per property, whether tangible or intangible, in on fice within the State (or the county, or other go mental subdivision), es designeted by the law such State, in which the property subject to the lien is situeted; or

(B) With Clerk Of Oistrict 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Oeeds Of The Oistrict of Columbia.—In the office of the Recorder of Oeeds of the Oistrict of Columbia, if the property subject to the lien is situated in the Oistrict of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the placo et which the principel executive office of the business is located, end the residence of a taxpayer whose residence is without the United States shall be deemed to be in the Oistrict of Columbia.

(3) Form.—The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of lew regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the menner prescribed in peregreph (2) during the required refiling period, such notice of lien shell be treeted es filed on the dete on which it is filed (in accordance with subsection (f)) after the expiretion of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) If such notice of lien is refiled in the office in which the prior notice of lien wes filed; and

(B) In eny case in which, 90 deys or more prior to dete of e refiling of notice of lien under subagreph (A), the Secretery or his delegate received tten informetion (in the menner prescribed in regtions issued by the Secretery or his delegete) conning e change in the taxpayer's residence, if e notice uch lien is elso filed in eccordence with subsection (f) the Stete in which such residence is loceted.

(3) REQUIRED REFILING PERIOD.—In the cese of otice of lien, the term "required refiling period" —

A) the one-year period ending 30 days efter the iretion of 6 yeers after the date of the essessment he tex, end

B) the one-year period ending with the expiration 6 years after the close of the preceding required ing period for such notice of lien.

(3) OISCLOSURE OF AMOUNT OF OUTSTANOING —If e notice of lien hes been filed pursuant to sub (f), the Secretary or his delegate is authorized to e by regulations the extent to which, and the con under which, information es to the amount of the nding obligation secured by the lien may be dis

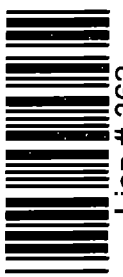
Lien # 362

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

(a) RELEASE OF LIEN.—Subject to such 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 internel 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 or has become legally unenforceable; 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 regulations.



Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Maryland

SERIAL NUMBER: 72-S-144

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

James J Hines

RESIDENCE

Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-21-71	213-22-6772	1248.60

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County, Centreville, Md. 21617

TOTAL $ 1248.60

WITNESS my hand at Salisbury, Md., on this, the 17th day of November, 19 71

SIGNATURE: John H. Walsh

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. _____

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

FORM 668 (REV. 1-70)

Form 668-
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1977 SEP 26 AM 9:53
QUEEN ANNE'S COUNTY

DISTRICT: Baltimore, Maryland

SERIAL NUMBER: 72-S-1444

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 November 24, 1971, 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 J Hines

RESIDENCE

Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-21-71	213-22-6772	1248.60

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County Centreville Md. 21617

TOTAL $ 1248.60

WITNESS my hand at Baltimore, Maryland, an this,

the 23rd day of September, 19 77

SIGNATURE: Stewey L. Flemmer

TITLE: Chief, Special Procedures Staff

(NOTE: Certificate of officer outhorized 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.)

gg

PART 3—To be used for recording purposes

No. 363

UNITED STATES

VS.

James L. McKay

NOTICE OF TAX LIEN

Filed this 24 day of Nov, 1971, at 9 A m.

+ recorded in Liber TSP #1 of 16 etc a Federal Tax Lien Record Book for QA Co

Charles W Cecil

Clerk (~~or Registrar~~).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 sha valid as against any purchaser, holder of a securit mechanic's lienor, or judgment lien creditor un thereof which meets the requirements of subsecti been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred t section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pro one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property s the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or other mentel subdivision), es designated by the such State, in which the property subject to is situated; or

(B) 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 hes not by lew designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of y notice of lien, the term "required refiling period" eans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING N.—If a notice of lien has been filed pursuant to subtion (f), the Secretary or his delegate is authorized to vide by regulations the extent to which, and the conons under which, information as to the amount of the standing obligation secured by the lien may be dised.

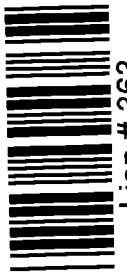
Lien # 363

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

(e) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegete mey issue a certificate of releese 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 or has become legally unenforceable; 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 emount 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 regulations.



Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Maryland

SERIAL NUMBER: 72-S-143

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

James L McKay

RESIDENCE

Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-21-71	578-48-4744	180.63

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County, Centreville, Md. 21617

TOTAL $ 180.63

WITNESS my hand at Salisbury, Md., on this, the 17th day of November, 19 71

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. _____

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. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1977 SEP 23 AM 10 40
QUEEN ANNE'S COUNTY

Baltimore, Maryland

SERIAL NUMBER 72-S-143

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 November 24, 1971, 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 L McKay

RESIDENCE

Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-21-71	578-48-4744	180.63

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County, Centreville, Md. 21617

TOTAL $ 180.63

WITNESS my hand at Baltimore, Maryland, on this, the 21st day of September, 19 77

SIGNATURE Harvey L Stamm

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. 1950-51, 125.)

gg

PART 3—To be used for recording purposes

No. 364

UNITED STATES

VS.

William E & Betty L. Jones

NOTICE OF TAX LIEN

Filed this 24th day of Nov, 1971, at 9 A m.
& recorded in Liber TS P#1 for 16 etc.
a Federal Tax Lien Record for Q A Co

Charles W Cecil
Clerk (~~or Registrar~~).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERE[illegible] MECHANIC'S LIENDRS, AND JUDGMENT LIEN C[illegible] ITORS.—The lien imposed by section 6321 shall n[illegible] valid as against any purchaser, holder of a security int[illegible] mechanic's lienor, or judgment lien creditor until [illegible] thereof which meets the requirements of subsection (f[illegible] been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS [illegible] THOUGH NOTICE FILED.—Even though notice of a[illegible] imposed by section 6321 has been filed, such lien [illegible] not be valid—

(f) PLACE FOR FILING NDTICE: FORM.—

(1) Place For Filing.—The notice referred to in [illegible] section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real propei[illegible] one office within the State (or the county, or [illegible] governmental subdivision), as designated b[illegible] laws of such State, in which the property subj[illegible] the lien is situated; and

(ii) Personal Property.—In the case of pe[illegible] property, whether tangible or intangible, in o[illegible] fice within the State (or the county, or other g[illegible] mental subdivision), as designated by the la[illegible] such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Df Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NDTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to [illegible] date of a refiling of notice of lien under sub[illegible]graph (A), the Secretary or his delegate received [illegible]ten information (in the manner prescribed in reg[illegible]tions issued by the Secretary or his delegate) con[illegible]hing a change in the taxpayer's residence, if a notice [illegible]uch lien is also filed in accordance with subsection (f) [illegible]he State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of [illegible]otice of lien, the term "required refiling period" [illegible]—

(A) the one-year period ending 30 days after the [illegible]iration of 6 years after the date of the assessment [illegible]he tax, and

(B) the one-year period ending with the expiration [illegible]6 years after the close of the preceding required [illegible]ling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING [illegible]—If a notice of lien has been filed pursuant to sub[illegible]n (f), the Secretary or his delegate is authorized to [illegible]e by regulations the extent to which, and the con[illegible]s under which, information as to the amount of the [illegible]nding obligation secured by the lien may be dis[illegible]d.

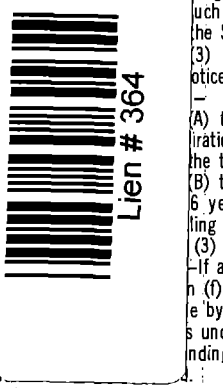
Lien # 364

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

(a) RELEASE DF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.



Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
72-S-142

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

William E & Betty L Jones

RESIDENCE
Box 176
Crumpton, Md. 21628

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	05-29-70	215-26-4719	461.12

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County, Centreville, Md. 21617

TOTAL $ 461.12

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

the 17th day of November, 19 71

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 365

UNITED STATES

VS.

Renshaw & Emory Eqpt Co

NOTICE OF TAX LIEN

Filed this 8th day of Dec, 1971, at 9 A m.

& recorded in Liber TS Pg 1/1/16 a Federal Tax Lien Record Book for Q A Co.

Charles W Leal

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor unt thereof which meets the requirements of subsectio been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice o imposed by section 6321 has been filed, such li not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pro one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property su the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to t is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" ns—

(A) the one-year period ending 30 days after the xpiration of 6 years after the date of the assessment f the tax, and

(B) the one-year period ending with the expiration f 6 years after the close of the preceding required efiling period for such notice of lien.

) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING N.—If a notice of lien has been filed pursuant to subion (f), the Secretary or his delegate is authorized to ide by regulations the extent to which, and the conns under which, information as to the amount of the tanding obligation secured by the lien may be dised.

. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 365

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 72-S-156

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER: Renshaw & Emory Equip Co Inc

RESIDENCE: Centreville Md 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-70	11-05-71	52-0631159	$ 55.43
941	12-31-70	06-25-71	52-0631159	283.05
			TOTAL	$ 338.48

PLACE OF FILING
Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Salisbury, Maryland, on this,

the 3rd day of December, 19 71

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 365

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 27th day of January, 1972 9:00 A M., and proper entry made in Federal Tax Lien Record TSP Book No. 1, page 16

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 72-3-156

I hereby certify that as to the following-nomed toxpayer the requirements of Section 6325(a), Internol Revenue Code, hove been satisfied with respect to the toxes enumeroted below, together with oll stotutory additions provided by Section 6321; ond that the lien for such toxes ond stotutory odditions hos thereby been releosed. The proper officer in the office where notice of internal revenue tax lien wos filed on December 8, 19 71, is hereby authorized to moke notation on his books to show the releose of soid lien, insofor os the lien relates to the following taxes.

NAME OF TAXPAYER: Renshaw & Emory Equip Co Inc

RESIDENCE: Centreville Md 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-70	11-05-71	52-0631159	$ 55.43
941	12-31-70	06-25-71	52-0631159	283.05
			TOTAL	$ 338.48

PLACE OF FILING
Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

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

the 26th day of January, 1972

SIGNATURE: Joseph B. Zeiler

TITLE: 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. 19419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 366

UNITED STATES

VS.

Kentnor Marina, Inc.

NOTICE OF TAX LIEN

Filed this 14th day of December, 1971, at 9:00 A.m.
Recorded in Liber TSP No. 1 folio 16, a Federal Tax Lien Record Book for D.A. Co.

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CDDE

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 end 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 (or a judgment against the taxpeyer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN ITORS.—The lien imposed by section 6321 shall valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until thereof which meets the requirements of subsection been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice of imposed by section 6321 has been filed, such lie not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real prop one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property su the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to t is situated; or

(B) 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 situeted, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shell be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tengible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING —If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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), end 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 regulations.

Lien # 366

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 72-S-165

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER: Kentmorr Marina Inc.

RESIDENCE: Stevensville Md 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-70	04-09-71	52-0849734	$5,550.09
941	09-30-71	12-03-71	52-0849734	4,938.72

PLACE OF FILING
Clerk of the Circuit Court
of Queen Annes County
Centreville, Maryland

TOTAL $ 10,488.81

WITNESS my hand at Salisbury, Maryland, an this,

the 10th day of December, 19 71

SIGNATURE: John H Wales

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 366

UNITED STATES

vs.

Kentmar Marina Inc.

RELEASE OF TAX LIEN

Filed this 30th day of May, 1972 3:15 P.M., and proper entry made in ~~FSP~~ Federal Tax Lien TSP Book No. 1, page 16

Charles W. Reid
Clerk (or Registrar).

FORM 668 (REV. 1-70)

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 72-S-165

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 December 14, 1971, 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: Kentmorr Marina Inc.

RESIDENCE: Stevensville Md 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-70	04-09-71	52-0849734	$5,550.09
941	09-30-71	12-03-71	52-0849734	4,938.72
			TOTAL	$ 10,488.81

PLACE OF FILING
Clerk of the Circuit Court
of Queen Annes County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this, the 11th day of May, 1972

SIGNATURE: Joseph B. Zeiler

TITLE: 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. HR 6419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 367

UNITED STATES

VS.

Chesapeake Aircraft Sales Co

NOTICE OF TAX LIEN

Filed this 14th day of Feb, 1972, at 9 A m.

& recorded in Liber TSP# 1 for P16 a Federal Tax Lien Record for Q A Co

Charles W Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 e 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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN ITORS.—The lien imposed by section 6321 shall valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor unti thereof which meets the requirements of subsectio been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice o imposed by section 6321 has been filed, such li not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pro one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property s the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or othe mental subdivision), as designated by the such State, in which the property subject to is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" ans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING N.—If a notice of lien has been filed pursuant to subtion (f), the Secretary or his delegate is authorized to vide by regulations the extent to which, and the conions under which, information as to the amount of the standing obligation secured by the lien may be dissed.

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 367

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Md.

SERIAL NUMBER
72-S-222

Pursuant to the pravisions af Sectians 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given thot there have been assessed under the Internal Revenue laws af the United States against the fallawing-named taxpayer, taxes (including interest ond penolties) which after demand for payment thereof remain unpaid. and that by virtue af the above-mentianed statutes the amaunt af said taxes, tagether with penalties, interest, and casts that may accrue in additian thereta, is a lien in favar of the United Stotes upon all property and rights ta property belanging to said toxpoyer.

NAME OF TAXPAYER

Chesapeake Aircraft Sales Inc.

RESIDENCE

Bay Bridge Airport
Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9/30/70	5/21/71	52-0882330	3,685.70

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL $ 3,685.70

WITNESS my hand at Salisbury, Md, on this,

the 9th day of Feb., 19 72

SIGNATURE John H. Walsh
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. 1950-51, 125.)

PART 2—To be receipted and returned to the Internal Revenue Service

No. 367

UNITED STATES

vs.

Chesapeake Aircraft Sales

RELEASE OF TAX LIEN

Filed this 19th day of July, 1972 9 A M., and proper entry made in Federal Tax Lien Record Book No. TSP#1, page 17

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE **CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN**	*For Optional Use By Recording Office*

DISTRICT: Baltimore, Md.

SERIAL NUMBER: 72-S-222

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 February 14, 1972, 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

Chesapeake Aircraft Sales Inc.

RESIDENCE

Bay Bridge Airport
Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9/30/70	5/21/71	52-0882330	3,685.70

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL $ 3,685.70

WITNESS my hand at Baltimore, Maryland, on this,

the 18th day of July, 1972

SIGNATURE

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. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 368

UNITED STATES

VS.

Howard W. Warrington

NOTICE OF TAX LIEN

Filed this 13th day of March, 1972, at 9:00 A.M. and recorded in Liber J.S.P. # 1 Folio 16 a Federal Tax Lien Record Book for Queen Anne's County.

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE COOE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLOERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUOGMENT LIEN CREOITORS.—The lien imposed by section 6321 shall valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until thereof which meets the requirements of subsection been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILEO.—Even though notice of imposed by section 6321 has been filed, such lie not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real prop one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property su the lien is situated; and

(ii) Personal Property.—In the case of p property, whether tangible or intangible, in fice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to is situated; or

(B) With Clerk Of Oistrict 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Oeeds Of The Oistrict of Columbia.—In the office of the Recorder of Oeeds of the Oistrict of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) OISCLOSURE OF AMOUNT OF OUTSTANOING —If a notice of lien has been filed pursuant to subon (f), the Secretary or his delegate is authorized to ide by regulations the extent to which, and the conns under which, information as to the amount of the tanding obligation secured by the lien may be disd.

6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 368

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE **NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS**	*For Optional Use By Recording Office*

DISTRICT: Baltimore

SERIAL NUMBER: 72-S-247

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Howard W Warrington

RESIDENCE

Grasonville, Maryland 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-70	04-16-71	52-0883412	705.52
941	12-31-70	05-28-71	52-0883412	216.04
941	03-31-71	07-02-71	52-0883412	726.33

PLACE OF FILING: Clerk of the Circuit Court, Queen Annes County, Centreville, Maryland

TOTAL $ 1647.89

WITNESS my hand at ~~Salisbury, Maryland~~, on this, the 3rd day of March, 72

SIGNATURE: John H. Walsh — 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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 369

UNITED STATES

VS.

Chesapeake Aircraft Sales Inc

NOTICE OF TAX LIEN

Recorded in Liber TSP at fol 16
& Federal Tax Lien Record Book
In Queen Annes County

Filed this 3rd day of

April, 1972, at 9 A m.

Charles W Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE COOE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIREO REFILING PERIOO.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(I) (3) OISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 setisfied or has become legally unenforceable; 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 regulations.

Lien # 369

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Md.

SERIAL NUMBER
72-S-259

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given thot there hove 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 thot by virtue of the above-mentioned stotutes the amount of said taxes, together with penalties, interest, ond costs that may accrue in addition thereto, is a lien in fovor of the United States upon oll property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
Chesapeake Aircraft Sales Inc.

RESIDENCE
Bay Bridge Airport
Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6/30/71	11/26/71	52-0882330	3,656.68

PLACE OF FILING
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL $ 3,656.68

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

the 28th day of March, 19 72

SIGNATURE John H. Walsh
John H. Walsh

TITLE Group Supervisor

(NOTE: Certificate of officer outhorized by law to take acknowledgments is not essentiol to the volidity of Notice of Federol Tox Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 369

UNITED STATES

v's.

Chesapeake Dredging Co

RELEASE OF TAX LIEN

Filed this 19th day of July, 19 22 9 A M., and proper entry made in Fed. Tax Lien Record Book No TSP 1, page 19

Charles W. Case
Clerk (or Registrar).

FORM 668 (REV. 1-70)

Form 668
(REV. T-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NUMBER: 72-S-259

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 April 3, 1972, 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

Chesapeake Aircraft Sales Inc.

RESIDENCE

Bay Bridge Airport
Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6/30/71	11/26/71	52-0882330	3,656.68

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL $ 3,656.68

WITNESS my hand at ~~Baltimore,~~ Maryland, on this, the 18th day of July, 1972

SIGNATURE

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. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 370

UNITED STATES

VS.

Jack Robinson Inc
Robinson Equipment Co

NOTICE OF TAX LIEN

Filed this 13th day of April, 1972, at 9 A m.
and recorded in Liber TSP#1 fol 16 etc
Q Federal Tax Lien Record for QA Co

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INT[illegible] MECHANIC'S LIENORS, AND JUDGMENT LIE[illegible] ITORS.—The lien imposed by section 6321 sha[illegible] valid as against any purchaser, holder of a security [illegible] mechanic's lienor, or judgment lien creditor un[illegible] thereof which meets the requirements of subsectio[illegible] been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST[illegible] THOUGH NOTICE FILED.—Even though notice [illegible] imposed by section 6321 has been filed, such [illegible] not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred t[illegible] section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pr[illegible] one office within the State (or the county, [illegible] governmental subdivision), as designated [illegible] laws of such State, in which the property s[illegible] the lien is situated; and

(ii) Personal Property.—In the case of [illegible] property, whether tangible or intangible, in [illegible] fice within the State (or the county, or othe[illegible] mental subdivision), as designated by the [illegible] such State, in which the property subject to the lien is situated; or

(B) With Clerk Of Oistrict 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the Oistrict of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the Oistrict of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretery or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of [illegible]y notice of lien, the term "required refiling period" [illegible]ans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING [illegible]EN.—If a notice of lien has been filed pursuant to sub[illegible]ction (f), the Secretary or his delegate is authorized to [illegible]ovide by regulations the extent to which, and the con[illegible]ions under which, information as to the amount of the [illegible]tstanding obligation secured by the lien may be dis[illegible]sed.

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 370

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER 72-S-270

Pursuant to the provisians af Sections 6321, 6322, and 6323 of the Internal Revenue Cade, notice is hereby given that there have been assessed under the Internal Revenue laws of 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 the abave-mentianed 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 upan all praperty and rights ta praperty belanging ta said taxpayer.

NAME OF TAXPAYER
Jack Robinson Inc
Robinson Equipment Company

RESIDENCE
RR1 Box 466
Stevensville, Md 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-71	03-29-72	52-0897340	488.92
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Maryland		TOTAL	$ 488.92

WITNESS my hand at Salisbury, Maryland, on this,

the 10 day of April, 19 72

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. 1950-51, 1:25.)

PART 1—To be retained by recording office

No. 370

UNITED STATES

VS.

E. E. Pearce & Co., Inc.

NOTICE OF TAX LIEN

Filed this 28th day of April, 1972, at 9:00 A.m.
Recorded in Liber TSP No. 1 Folio 6 a Federal Tax Lien Record Book for Queen Anne's Co.

Charles N. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTF MECHANIC'S LIENORS, AND JUDGMENT LIEN ITORS.—The lien imposed by section 6321 shall valid as against any purchaser, holder of a security i mechanic's lienor, or judgment lien creditor until thereof which meets the requirements of subsection been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice of imposed by section 6321 has been filed, such li not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pro one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property si the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien #371

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE **NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS**	*For Optional Use By Recording Office*

DISTRICT: Baltimore, Maryland

SERIAL NUMBER: 72-S-283

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

E. E. PEARCE & CO., INC.

RESIDENCE

Millington, Maryland 21651

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/71	03-13-72	52-0551021	$1831.74

PLACE OF FILING

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

TOTAL $ 1831.74

WITNESS my hand at Salisbury, Maryland, on this,

the 25th day of April, 1972

SIGNATURE: John H. Walsh
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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 371

UNITED STATES

vs.

E. E. Pearce & Company, Inc.

RELEASE OF TAX LIEN

Filed this 27th day of October, 1972 9a. M., and proper entry made in Federal Tax Liens Book No. TSP#1, page 16

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore, Maryland

SERIAL NUMBER: 72-S-283

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 April 28, 1972, 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

E. L. PEARCE & CO., INC.

RESIDENCE

Millington, Maryland 21651

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/71	03-13-72	52-0551021	$1831.74

PLACE OF FILING

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

TOTAL $ 1831.74

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

the 25th day of October, 1972

SIGNATURE: Joseph B. Zeiler

TITLE: Special Procedures Advisor

(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 3—To be used for recording purposes

No. 372

UNITED STATES

VS.

David F. J. & Gertrude V. Haddell

NOTICE OF TAX LIEN

Filed this 22nd day of June, 1972, at 9:00 a. m.
Recorded in Liber TSP No. 1 folio 16, a Federal Tax Lien Record Book for Queen Anne's County.

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall n[ot] valid as against any purchaser, holder of a security int[erest], mechanic's lienor, or judgment lien creditor until [notice] thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

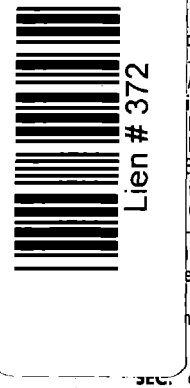
(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING OBLIGATION.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to prescribe by 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 dis-



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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE **NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS**	*For Optional Use By Recording Office*

DISTRICT	SERIAL NUMBER
Baltimore, Md.	72-S-345

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
David F & Gertrude V Waddell, Jr.

RESIDENCE
R D #1
Millington, Maryland 21651

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	9/17/71	221-07-5067	$195.89
PLACE OF FILING	Clerk of the Circuit Court Queen Anne County Centreville, Md.		TOTAL	$ 195.89

WITNESS my hand at Salisbury, Maryland, on this, the 20th day of June, 72

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 372

UNITED STATES

vs.

David F. Jr. &
Gertrude V.
Waddell

RELEASE OF TAX LIEN

Filed this 27th day of

August, 1974 M.,

and proper entry made in TSP No. 1 Folio 16

TSP Book No. 1, page 16

Federal Tax Lien for
2 a's County.

Chas. H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

3.00

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NUMBER: 72-S-345

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 June 22, 19 72, 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: David F & Gertrude V Waddell, Jr.

RESIDENCE: R D #1
Millington, Maryland 21651

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	9/17/71	221-07-5067	$195.89

PLACE OF FILING: Clerk of the Circuit Court
Queen Anne County
Centreville, Md.

TOTAL $195.89

WITNESS my hand at Baltimore, Maryland, on this,

the 26th day of August, 19 74

SIGNATURE: Joseph B. Zeiler

TITLE: 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. 1950-51, 125.)

PART 3—To be used for recording purposes

lnt

No. 373

UNITED STATES

VS.

Arthur Terrance Bordley

NOTICE OF TAX LIEN

Filed this 31st day of July, 1972, at 9 A m.

Charles W Coil
Clerk (or Registrar).

and recorded in Federal Tax Lien Book 15 Pg 1 Lot 16

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING OBLIGATION.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien #373

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 73-S-14

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Arthur Terrance Bordley

RESIDENCE: 107 N Liberty St., Centreville, Md 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	10-08-71	218-40-6182	572.70
			TOTAL	$ 572.70

PLACE OF FILING: Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

WITNESS my hand at Salisbury, Maryland, on this,

the 26th day of July, 19 72

SIGNATURE: John H. Walsh

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. _____

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. 1-70)

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1977 NOV - 1 AM 10 02
QUEEN ANNE'S COUNTY

DISTRICT: Baltimore

SERIAL NUMBER: 73-S-14

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 July 31, 1972, 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: Arthur Terrance Bordley

RESIDENCE: 107 N Liberty St., Centreville, Md 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	10-08-71	218-40-6182	572.70

PLACE OF FILING: Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

TOTAL $ 572.70

WITNESS my hand at Baltimore, Maryland, on this, the 31st day of October, 1977

SIGNATURE: Harvey Hammer

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. 1950-51, 125.)

tmp

PART 3—To be used for recording purposes

No. 374

UNITED STATES

VS.

Cummings Enterprises Inc

NOTICE OF TAX LIEN

Filed this 7th day of August, 1972, at 9 A.m.

Charles W. Gail
Clerk (or Registrar).

and recorded in Federal Tax Lien Record TSP #1 fol. 16

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN ITORS.—The lien imposed by section 6321 shall valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor unti thereof which meets the requirements of subsectio been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice of imposed by section 6321 has been filed, such li not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pro one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property su the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to is situated; or

(B) 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 situeted, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretery or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING N.—If a notice of lien has been filed pursuant to subsion (f), the Secretary or his delegate is authorized to ide by regulations the extent to which, and the conns under which, information as to the amount of the tstanding obligation secured by the lien may be dised.

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 374

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Md.

SERIAL NUMBER 73-S-18

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Cummings Enterprises Inc.

RESIDENCE
Skipjack Inn
Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3/31/72	7-17-72	52-0911027	606.59

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL $ 606.59

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

the 1st day of August, 19 72

SIGNATURE John H. Walsh

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 375

UNITED STATES

VS.

Joseph C & Catherine T. Donell

NOTICE OF TAX LIEN

Filed this 28th day of Aug, 1972, at 9:30 A m.
& recorded in Liber TS P#1 pg 16, a Federal Tax Lien Record for Q. A. Co.
Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall n[illegible] valid as against any purchaser, holder of a security int[illegible] mechanic's lienor, or judgment lien creditor until [illegible] thereof which meets the requirements of subsection ([illegible] been filed by the Secretary or his delegate.

(b) PRDTECTION FOR CERTAIN INTERESTS [illegible] THOUGH NDTICE FILED.—Even though notice of [illegible] imposed by section 6321 has been filed, such lien [illegible] not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to i[illegible] section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real prope[illegible] one office within the State (or the county, or [illegible] governmental subdivision), as designated b[illegible] laws of such State, in which the property sub[illegible] the lien is situated; and

(ii) Personal Property.—In the case of p[illegible] property, whether tangible or intangible, in o[illegible] fice within the State (or the county, or other [illegible] mental subdivision), as designated by the l[illegible] such State, in which the property subject to t[illegible] is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Df Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NDTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under sub[illegible]agraph (A), the Secretary or his delegate received [illegible]tten information (in the manner prescribed in reg[illegible]tions issued by the Secretary or his delegate) con[illegible]ning a change in the taxpayer's residence, if a notice [illegible]uch lien is also filed in accordance with subsection (f) [illegible]he State in which such residence is located.

(3) REQUIRED REFILING PERIDD.—In the case of [illegible]otice of lien, the term "required refiling period" [illegible]s—

(A) the one-year period ending 30 days after the [illegible]piration of 6 years after the date of the assessment [illegible]the tax, and

(B) the one-year period ending with the expiration [illegible]6 years after the close of the preceding required [illegible]iling period for such notice of lien.

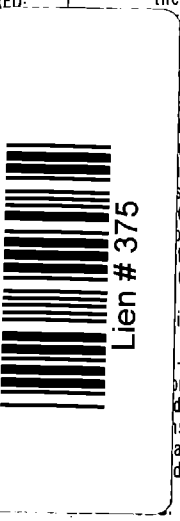
(3) DISCLOSURE OF AMOUNT OF OUTSTANDING [illegible]—If a notice of lien has been filed pursuant to sub[illegible]n (f), the Secretary or his delegate is authorized to [illegible]de by regulations the extent to which, and the con[illegible]s under which, information as to the amount of the [illegible]anding obligation secured by the lien may be dis[illegible]d.

[illegible] 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.



Lien # 375

Def.25

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 73-0-79

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Joseph C. & Catherine T. Dorall

RESIDENCE

104 Turpin Lane
Centreville, Maryland 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	5-22-72	221-28-7510	1,328.00
			TOTAL	$1,328.00

PLACE OF FILING

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

WITNESS my hand at Baltimore, Maryland, on this, the 25th. day of August, 19 72.

SIGNATURE: P. Taylor

TITLE: Chief, Processing & Review 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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 375

UNITED STATES

vs.

Joseph C. and
Catherine T.
Dorrell

RELEASE OF TAX LIEN

Filed this 28th day of

January, 1974 9:30 A.M.,
& recorded in Liber TSP #1, folio 16
a Federal Tax Lien Record for Jaco
and proper entry made in Fed Tax Lien

TSP Book No. #1, page 16 & 17

Chas. St. Cecil,
Clerk (or Registrar).

FORM 668 (REV. 4-65)

Form 668
(REV. 4-65)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 73-0-79

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 August 28, 19 72, 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

Joseph C. & Catherine T. Dorell

RESIDENCE OR PLACE OF BUSINESS

104 Turpin Lane
Centreville, Maryland 21617

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	5-22-72	221-28-7510	1,328.00
			TOTAL	$ 1,328.00

PLACE OF FILING

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

WITNESS my hand at Baltimore, Maryland, on this,

the 25th day of January, 19 74

DISTRICT DIRECTOR OF INTERNAL REVENUE

William D. Waters
District Director

BY (Signature) Joseph 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.)

PART 3—To be used for recording purposes

No. 375

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. 1-70)

Def. 25

Form 668 (REV. 1-70)

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 JUN 29 AM 9:31
QUEEN ANNE'S COUNTY

DISTRICT: Baltimore

SERIAL NUMBER: 73-0-79

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 August 28, 19 72, 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

Joseph C. & Catherine T. Dorell

RESIDENCE

10h Turpin Lane
Centreville, Maryland 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	1231-71	5-22-72	221-28-7510	1,328.00
			TOTAL	$1,328.00

PLACE OF FILING

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

WITNESS my hand at Baltimore, Maryland, on this,

the 27th day of June, 19 78

SIGNATURE: Harvey Strauss

TITLE: Chief, Special Procedures Staff,

(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.)

cap

PART 3—To be used for recording purposes

No. 376

UNITED STATES

VS.

Cummings Enterprises Inc
Shippack Inn

NOTICE OF TAX LIEN

Filed this 28th day of Aug, 1972, at 9 A m.
& recorded in Liber TSP #1 fol 16 a Fed. Tax Lien Record for AA Co

Charles W Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pey the same efter demand, the amount (including any interest, edditionel emount, 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 end rights to property, whether real or personel, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by lew, the lien imposed by section 6321 shell arise at the time the essessment is made end shell continue until the liability for the emount so essessed (or e judgment against the taxpeyer erising out of such liability) is satisfied or becomes unenforceeble by reeson of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall valid as against eny purchaser, holder of a security mechanic's lienor, or judgment lien creditor unti thereof which meets the requirements of subsection been filed by the Secretery or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice of imposed by section 6321 has been filed, such li not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shell be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pro one office within the State (or the county, governmental subdivision), as designated laws of such Stete, in which the property su the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Oeeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paregraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporetion or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of e taxpeyer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretery or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of e notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the menner prescribed in peragraph (2) during the required refiling period, such notice of lien shall be treeted as filed on the dete on which it is filed (in accordance with subsection (f)) efter the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shell be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in eny case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written informetion (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpeyer's residence, if a notice of such lien is also filed in accordence with subsection (f) in the State in which such residence is located.

(3) REQUIREO REFILING PERIOO.—In the cese of notice of lien, the term "required refiling period" ans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING N.—If a notice of lien has been filed pursuant to subtion (f), the Secretary or his delegate is authorized to vide by regulations the extent to which, and the conons under which, information as to the amount of the standing obligation secured by the lien may be dissed.

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 376

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Md.

SERIAL NUMBER
73-S-39

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internol Revenue Code, notice is hereby given thot there hove been ossessed under the Internol Revenue lows of the United Stotes ogoinst the following-nomed toxpoyer, toxes (including interest ond penolties) which ofter demand for payment thereof remoin unpoid. ond that by virtue of the obove-mentioned stotutes the omount of soid toxes, together with penolties, interest, ond costs that moy occrue in oddition thereto, is o lien in fovor of the United Stotes upon all property ond rights to property belonging to soid toxpoyer.

NAME OF TAXPAYER
Cummings Enterprises, Inc.
Skipjack Inn

RESIDENCE
Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6/30/72	8/9/72	52-0911027	387.14

PLACE OF FILING
Clerk of the Circuit Court, Queen Anne County,
Centreville, Md. 21617

TOTAL $ 387.14

WITNESS my hond ot Salisbury, Md., on this,

the 23rd day of August, 1972

SIGNATURE John A Walsh

TITLE
Group Supervisor

(NOTE: Certificote of officer outhorized by low to toke ocknowledgments is not essentiol to the volidity of Notice of Federol Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 377

UNITED STATES

VS.

Bernard F Daddo

NOTICE OF TAX LIEN

Filed this 28th day of Aug, 1972, at 9 A m.
& recorded in Liber TSP#1, fol 16 a Federal Tax Lien Record for Q A Co

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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, edditional 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 end rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless enother 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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN ITORS.—The lien imposed by section 6321 shal valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor unl thereof which meets the requirements of subsectio been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST THOUGH NOTICE FILED.—Even though notice d imposed by section 6321 has been filed, such not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pro one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property s the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparegraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding eny other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" ans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING N.—If a notice of lien has been filed pursuant to subtion (f), the Secretary or his delegate is authorized to vide by regulations the extent to which, and the conons under which, information as to the amount of the standing obligation secured by the lien may be dissed.

Lien # 377

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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), end thet is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
73-S-42

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Bernard F Dadds

RESIDENCE
Centreville, Md 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-71	06-02-72	52-0851205	933.80

PLACE OF FILING
Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

TOTAL $ 933.80

WITNESS my hand at Salisbury, Maryland, on this, the 22nd day of August, 19 72

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 371

UNITED STATES

vs.

Bernard J. Dadds

RELEASE OF TAX LIEN

Filed this 24th day of January, 19 73 9:00 A.M., and proper entry made in Fed Tax Lien Record Book No. TSP#1, page 16

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 73-S-42

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 enumeroted 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 28, 1972, is hereby authorized to make notation on his books to show the releose of soid lien, insofor os the lien relates to the following taxes.

NAME OF TAXPAYER

Bernard F Dadds

RESIDENCE

Centreville, Md 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-71	06-02-72	52-0851205	933.80

PLACE OF FILING

Clerk of the Circuit Court
Queen Annes County
[illegible]

TOTAL $ 933.80

WITNESS my hand at Baltimore, Md., on this, the 23rd day of January, 19 73

SIGNATURE: Joseph B. Zeiler

TITLE: Special Procedures Advisor

(NOTE: Certificate of officer outhorized by low to toke ocknowledgments is not essential to the validity of Notice of Federol Tox Lien G.C.M. 19419, C.B. 1950-51, 125.)

HR

PART 3—To be used for recording purposes

No. 378

UNITED STATES

VS.

Howard W. & Helen Warrington

NOTICE OF TAX LIEN

Filed this 18th day of Sept, 1972, at 9 A m.

& recorded in Liber TS P#1 pg 16 a Federal Tax Lien Record for Queen Annes Co.

Charles W. Leal

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIE[illegible] ITORS.—The lien imposed by section 6321 sha[illegible] valid as against any purchaser, holder of a securit[illegible] mechanic's lienor, or judgment lien creditor un[illegible] thereof which meets the requirements of subsecti[illegible] been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST[illegible] THOUGH NOTICE FILED.—Even though notice [illegible] imposed by section 6321 has been filed, such [illegible] not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to [illegible] section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pro[illegible] one office within the State (or the county, [illegible] governmental subdivision), as designated [illegible] laws of such State, in which the property s[illegible] the lien is situated; and

(ii) Personal Property.—In the case of [illegible] property, whether tangible or intangible, in [illegible] fice within the State (or the county, or other [illegible] mental subdivision), as designated by the [illegible] such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of [illegible] notice of lien, the term "required refiling period" [illegible]ans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING [illegible]N.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to [illegible]vide by regulations the extent to which, and the con[illegible]ons under which, information as to the amount of the [illegible]standing obligation secured by the lien may be dis[illegible]ed.

Lien # 378

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
73-S-71

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Howard W & Helen Warrington

RESIDENCE
Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	12-03-71	214-39-9128	618.49

PLACE OF FILING
Clerk Of The Circuit Court
Queen Annes County
Centreville, Md

TOTAL $618.49

WITNESS my hand at Salisbury, Maryland, an this,

the 8th day of September, 19 72

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 379

UNITED STATES

VS.

Warrington Construction Inc

NOTICE OF TAX LIEN

Filed this 19th day of

Sept, 1972, at 9 A m.

I recorded in Liber TSP No 1 fol 16 a
Federal Tax Lien Record for Queen Annes
County. Charles W. Leal

Clerk (~~or Registrar~~).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 379

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 73-S-72

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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 abave-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.

NAME OF TAXPAYER
Warringtons Construction Inc

RESIDENCE
Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6-30-71	11-05-71	52-0912282	384.97
941	9-30-71	05-01-72	52-0912282	297.18
941	12-31-71	05-22-72	52-0912282	239.35
940	12-31-71	05-08-72	52-0912282	67.48

PLACE OF FILING: Clerk of the Circuit Court
Queen Annes County
Centreville, Md

TOTAL $ 988.99

WITNESS my hand at Salisbury, Maryland, on this,

the 8th day of September, 1972

SIGNATURE: John H Walsh

TITLE: Group Supervisor

(NOTE: Certificate of officer outharized by law ta take acknowledgments is nat essential ta the validity of Notice af Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 380

UNITED STATES

VS.

Carline Electronics, Inc.

NOTICE OF TAX LIEN

Filed this 2nd day of October, 1972, at 9 A. m. & recorded in Liber 758 No 6 Folio 16, a Federal Tax Lien Record for Queen Anne's County.

Charles W Creed

Clerk (or ~~Registrar~~).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CDOE

SEC. 6321. LIEN FOR TAXES

If eny person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional emount, addition to tax, or assessable penalty, together with any costs that mey eccrue in addition thereto) shall be a lien in favor of the United Stetes upon all property end rights to property, whether reel or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another dete is specifically fixed by lew, the lien imposed by section 6321 shall erise at the time the essessment is made and shell continue until the liebility for the amount so assessed (or e judgment against the taxpayer erising out of such liability) is satisfied or becomes unenforceeble by reason of lepse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(e) PURCHASERS, HOLDERS OF SECURITY INTERESTS MECHANIC'S LIENORS, AND JUDGMENT L ITORS.—The lien imposed by section 6321 s valid as against eny purchaser, holder of e secu mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subse been filed by the Secretary or his delegete.

(b) PROTECTION FOR CERTAIN INTERI THOUGH NOTICE FILED.—Even though notic imposed by section 6321 has been filed, suc not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred section (e) shall be filed—

(A) Under State Lews.—

(i) Real Property.—In the case of real one office within the Stete (or the coun governmental subdivision), as designat laws of such State, in which the propert the lien is situated; and

(ii) Personal Property.—In the case property, whether tangible or intangible, fice within the Stete (or the county, or o mental subdivision), as designated by t such State, in which the property subject to the lien is situated; or

(B) With Clerk Of Oistrict 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Oeeds Of The Oistrict of Columbia.—In the office of the Recorder of Oeeds of the Oistrict of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, end the residence of a taxpayer whose residence is without the United States shall be deemed to be in the Oistrict of Columbia.

(3) Form.—The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegete. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the dete on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in eny case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning e change in the taxpayer's residence, if e notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-yeer period ending 30 days efter the expiretion of 6 years efter the date of the assessment of the tax, end

(B) the one-yeer period ending with the expiration of 6 years efter the close of the preceding required refiling period for such notice of lien.

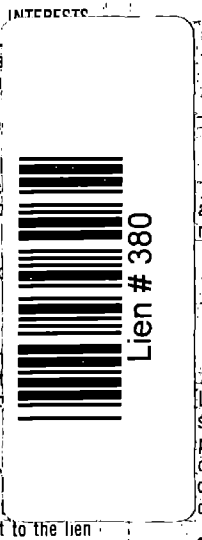
(i) (3) OISCLOSURE OF AMOUNT OF OUTSTANOING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.



Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Md.

SERIAL NUMBER
73-S-89

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Collins Electronics, Inc.

RESIDENCE
Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-72	10/2/72	52-0664007	$3596.62

PLACE OF FILING
Clerk of the Circuit Court of Queen Anne County
Centreville, Md. 21617

TOTAL $ 3596.62

WITNESS my hand at Easton, Maryland, on this,

the 2nd day of October, 19 72

SIGNATURE
Rodney VanCleve

TITLE
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. 380

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 16th day of August, 1979 9:55A M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

FORM 668 (REV. 1-70)

SPS

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore, Md.

SERIAL NUMBER
73-8-89

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 October 2, 19 72, 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.

1973 AUG 15 AM 9:58
CLERK U.S. COUNTY

NAME OF TAXPAYER
Collins Electronics, Inc.

RESIDENCE
Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-72	10/2/72	52-0664007	$3596.62

PLACE OF FILING
Clerk of the Circuit Court of Queen Anne County
Centreville, Md. 21617

TOTAL $ 3596.62

WITNESS my hand at Baltimore, Maryland, on this,

the 15th day of August, 19 79

SIGNATURE Joanne Howard

TITLE actg 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. 1950-51, 125.)

mam

PART 3—To be used for recording purposes

No. 381

UNITED STATES

VS.

Cummings Enterprises Inc

NOTICE OF TAX LIEN

Filed this 6th day of October, 1972, at 9 A. m. & recorded in T&P No. 1 Folio 16, a Federal Tax Lien Record for Queen Anne's Co.

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 sh valid as against any purchaser, holder of a secur mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsec been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERE THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real p one office within the State (or the count governmental subdivision), as designate laws of such State, in which the property the lien is situated; and

(ii) Personal Property.—In the case o property, whether tangible or intangible, fice within the State (or the county, or oth mental subdivision), as designated by th such State, in which the property subject is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 381

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Md.

SERIAL NUMBER
73-S-85

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Cummings Enterprises Inc.

RESIDENCE

Skipjack Inn
Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/71	7/17/72	52-0911027	516.93
940	12/31/71	7/17/72	52-0911027	82.70
			TOTAL	$ 599.63

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

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

the 28th day of September, 19 72

SIGNATURE Jackson R Lynn
~~John H. Walsh~~

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

No. 381

UNITED STATES

vs.

Cummings Enterprises, Inc.

RELEASE OF TAX LIEN

Filed this 8th day of Aug., 19 73 9:00 A.M., and proper entry made in Fed Tax Lien Record Book No. 1SP#1, page 16

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NUMBER: 73-S-85

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 October 6, 1972, 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

Cummings Enterprises Inc.

RESIDENCE

Skipjack Inn
Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/71	7/17/72	52-0911027	516.93
940	12/31/71	7/17/72	52-0911027	82.70

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL $ 599.63

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

the 6th day of August, 1973

SIGNATURE: Joseph B. Zeller

TITLE: 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. 21109, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 382

UNITED STATES

VS.

Collins Electronics, Inc.

NOTICE OF TAX LIEN

Filed this 27th day of October, 1972, at 9 a.m. & recorded in TSP No. 1, folio 16, a Federal Tax Lien Record for S.A.'s Co.

Carolyn W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of the lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING OBLIGATION.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 382

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE **NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS**	*For Optional Use By Recording Office*

DISTRICT: Baltimore

SERIAL NUMBER: 73-S-102

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Collins Electronics Inc

RESIDENCE

Stevensville, Md 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-72	10-16-72	52-0664007	7,877.36
941	6-30-72	10-16-72	52-0664007	4,869.50
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Md 21617		TOTAL	$ 12,746.86

WITNESS my hand at Salisbury, Maryland, on this,

the 24 day of October, 19 72

SIGNATURE: John H Walsh

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 382

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 16th day of August, 1979-9:55 A.M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

FORM 668 (REV. 1-70)

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 73-S-102

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 October 27, 1972, 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.

CLERK ... 1979 AUG 16 AM 9:55 QUEEN ANNE'S COUNTY

NAME OF TAXPAYER: Collins Electronics Inc

RESIDENCE: Stevensville, Md 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-72	10-16-72	52-0664007	7,877.36
941	6-30-72	10-16-72	52-0664007	4,869.50

PLACE OF FILING: Clerk of the Circuit Court, Queen Annes County, Centreville, Md 21617

TOTAL $12,746.86

WITNESS my hand at Baltimore, Maryland, on this, the 15th day of August, 1979

SIGNATURE: Joanne Howard

TITLE: Acting 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. 1950-51, 125.)

mam

PART 3—To be used for recording purposes

No. 383

UNITED STATES

VS.

Kent - Queen Annes Talbot Area Council Inc.

NOTICE OF TAX LIEN

Filed this 27th day of October, 1972, at 9 a.m. & recorded in Tax Lien Book No. 1, Folio 16, a Federal Tax Lien Record for Q. A's County

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY MECHANIC'S LIENORS, AND JUDGMENT ITORS.—The lien imposed by section 6321 valid as against any purchaser, holder of a sec mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subs been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTE THOUGH NOTICE FILED.—Even though not imposed by section 6321 has been filed, s not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referr section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of re one office within the State (or the co governmental subdivision), as desig laws of such State, in which the prop the lien is situated; and

(ii) Personal Property.—In the ca property, whether tangible or intangi fice within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of Oistrict 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The Oistrict of Columbia.—In the office of the Recorder of Oeeds of the District of Columbia, if the property subject to the lien is situated in the Oistrict of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

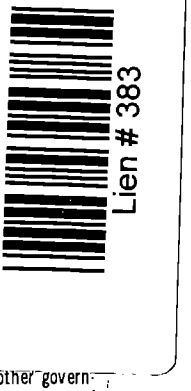
(i) (3) OISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.



7232-5

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE **NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS**	*For Optianal Use By Recording Office*

DISTRICT: Baltimore

SERIAL NUMBER: 73-0-206

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER: Kent-Queen Annes Talbot Area Council Inc

RESIDENCE: PO Box A
Centreville, Md. 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-71	08-21-72	52-0853922	3,291.05
			TOTAL	$ 3,291.05

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

WITNESS my hand at Baltimore, Maryland, on this,

the 24th day of October, 19 72

SIGNATURE: William A Steckman

TITLE: Chief, Processing & Review 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. 1950-51, 125.)

PART 1—To be retained by recording office

384

UNITED STATES

VS.

Christian Gernert III

NOTICE OF TAX LIEN

Filed this 26th day of

January, 1973, at 9 a. m.
& recorded in TSP Vol Folio 16, a Federal
Tax Lien Record for Delaware County

Charles H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE COOE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLOERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, ANO JUOGMENT LIEN CRED. ITORS.—The lien imposed by section 6321 sh valid as against any purchaser, holder of a securi mechanic's lienor, or judgment lien creditor u thereof which meets the requirements of subsect been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERES THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real p one office within the State (or the count governmental subdivision), as designate laws of such State, in which the property the lien is situated; and

(ii) Personal Property.—In the case o property, whether tangible or intangible, fice within the State (or the county, or oth mental subdivision), as designated by th such State, in which the property subject is situated; or

(B) With Clerk Of Oistrict 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Oeeds Of The Oistrict of Columbia.—In the office of the Recorder of Oeeds of the District of Columbia, if the property subject to the lien is situated in the Oistrict of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of ny notice of lien, the term "required refiling period" eans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING IEN.—If a notice of lien has been filed pursuant to subection (f), the Secretary or his delegate is authorized to rovide by regulations the extent to which, and the conitions under which, information as to the amount of the utstanding obligation secured by the lien may be disosed.

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 384

...NT OF THE TREASURY—INTERNAL REVENUE SERVICE

...r FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

SERIAL NUMBER
73-S-163

...ursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given thot 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 demond for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of soid toxes, 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.

NAME OF TAXPAYER
Christian Gernert III

RESIDENCE
Grasonville, Maryland 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	06-19-72	216-26-5919	665.20
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Maryland		TOTAL	$ 665.20

WITNESS my hand at Salisbury, Maryland, on this,

the 19 day of January, 19 73

SIGNATURE
John H. Walsh

TITLE
Group Supervisor

(NOTE: Certificate of officer authorized by law to toke ocknowledgments is not essentiol to the volidity of Notice of Federol Tox Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 384

UNITED STATES

vs.

Christian Gerner III

RELEASE OF TAX LIEN

Filed this 12th day of July, 1978 11:35 P M., and proper entry made in TSP #1 Book No. #1, page 16 a Federal Tax Lien Record for Queen Anne's County

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

Form 668.
(REV. 1-70)

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 12 AM 11: 35
QUEEN ANNE'S COUNTY

DISTRICT: Baltimore

SERIAL NUMBER: 73-S-163

I hereby certify that as to the following-named toxpayer the requirements of Section 6325(a), Internal Revenue Cade, have been satisfied with respect to the taxes enumerated belaw, tagether with all statutory odditians pravided by Section 6321; and that the lien for such taxes and statutary additions has thereby been released. The proper officer in the office where notice of internol revenue tax lien was filed on January 26, 1973, is hereby autharized ta make natatian on his baaks ta shaw the release of soid lien, insafar as the lien relates ta the fallawing taxes.

NAME OF TAXPAYER
Christian Gernert III

RESIDENCE
Grasonville, Maryland 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	06-19-72	216-26-5919	665.20
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Maryland		TOTAL	$ 665.20

WITNESS my hand at Baltimore, Maryland, an this,

the 10th day of July, 1978

SIGNATURE: Joanne Howard

TITLE: Acting 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. 1950-51, 125.)

KLA

PART 3—To be used for recording purposes

No. 385

UNITED STATES

V.S.

Harry J. Lucker

NOTICE OF TAX LIEN

Filed this 5th day of March, 1973, at 9 A. m. & recorded in TSP No. 1 Folio 16, a Federal Tax Lien Record for Queen Annes County

Charles M. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of the lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (e) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purposes of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of the refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

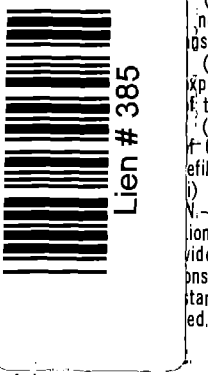
(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING OBLIGATION.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.



Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NUMBER: 73-S-189

Pursuont to the provisions of Sections 6321, 6322, ond 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-nomed taxpayer. taxes (including interest and penolties) which after demond for poyment 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 o lien in fovor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Harry J. Tucker

RESIDENCE

Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9/30/71	3/20/72	52-0512395	3,109.04
941	12/31/71	3/13/72	52-0512395	1,689.98
940	12/31/71	3/06/71	52-0512395	927.28

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne Co., Centreville, Md. 21617

TOTAL $ 5,616.30

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

the 1st doy of March, 19 73

SIGNATURE: John H. Walsh

John H. Walsh

TITLE: Group Supervisor

(NOTE: Certificote of officer outhorized by low to toke ocknowledgments 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. 385. pg 16.

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. 1-70)

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NUMBER: 73-S-189

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 March 5, 19 73, 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.

RECEIVED
CLERK, CIRCUIT COURT
1981 FEB -2 AM 11: 21
QUEEN ANNE'S COUNTY

NAME OF TAXPAYER

Harry J. Tucker

RESIDENCE

Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9/30/71	3/20/72	52-0512395	3,109.04
941	12/31/71	3/13/72	52-0512395	1,689.98
940	12/31/71	3/06/71	52-0512395	927.28
			TOTAL	$ 5,616.30

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne Co.. Centreville. Md. 21617

WITNESS my hand at Baltimore, MD, on this,

the 28th day of January, 19 81

SIGNATURE: Harvey R. Hammer

Harvey R. Hammer

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. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 386

UNITED STATES

VS.

Kenneth P & Carmen R Hainey

NOTICE OF TAX LIEN

Filed this 30th day of March, 19 73, at 9 a. m.
& recorded in TSP No 1 folio 16, a Federal Tax Lien Record for Queen Annes County

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall [illegible] valid as against any purchaser, holder of a security [illegible] mechanic's lienor, or judgment lien creditor until [illegible] thereof which meets the requirements of subsection [illegible] been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS [illegible] THOUGH NOTICE FILED.—Even though notice of [illegible] imposed by section 6321 has been filed, such lie[illegible] not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to [illegible] section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real prop[illegible] one office within the State (or the county, o[illegible] governmental subdivision), as designated [illegible] laws of such State, in which the property sub[illegible] the lien is situated; and

(ii) Personal Property.—In the case of p[illegible] property, whether tangible or intangible, in [illegible] fice within the State (or the county, or other [illegible] mental subdivision), as designated by the l[illegible] such State, in which the property subject to t[illegible] is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of a notice of lien, the term "required refiling period" [illegible]ns—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING [illegible].—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to [illegible]de by regulations the extent to which, and the con[illegible]ns under which, information as to the amount of the [illegible]anding obligation secured by the lien may be dis[illegible]d.

[illegible] 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 386

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Kenneth P & Carmen R Horney

RESIDENCE
Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	05-22-72	215-38-0875	199.65

PLACE OF FILING
Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

TOTAL $199.65

WITNESS my hand at Salisbury, Md, on this,

the 26 day of March, 19 73

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 386

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. 1-70)

...RTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

SERIAL NUMBER

...imore

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 March 30, 1973, 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.

For Optional Use By Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1978 JUN 21 AM 10 31
QUEEN ANNE'S COUNTY

NAME OF TAXPAYER

Kenneth P & Carmen R Horney

RESIDENCE

Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	05-22-72	215-38-0875	199.65

PLACE OF FILING

Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

TOTAL $199.65

WITNESS my hand at Baltimore, Maryland, on this, the 20th day of June, 19 78

SIGNATURE Harvey L. Hammer

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. 1950-51, 125.)

plk

PART 3—To be used for recording purposes

No. 387

UNITED STATES

VS.

Harry J. Tucker

NOTICE OF TAX LIEN

Filed this 26th day of April, 1973, at 9 a.m.

& recorded in TSP No 1 folio 16, & Fed Tax Lien Record for Queen Annis Co.

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor unt thereof which meets the requirements of subsectio been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST THOUGH NOTICE FILED.—Even though notice o imposed by section 6321 has been filed, such l not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pro one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property s the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or othe mental subdivision), as designated by the such State, in which the property subject to is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" ans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING EN.—If a notice of lien has been filed pursuant to subction (f), the Secretary or his delegate is authorized to ovide by regulations the extent to which, and the conions under which, information as to the amount of the tstanding obligation secured by the lien may be dissed.

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 387

Form 668 (REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NUMBER: 73-S-230

Pursuant to the pravisians of Sectians 6321, 6322, and 6323 af the Internal Revenue Cade, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the fallowing-named taxpayer, taxes (including interest and penalties) which after demand far payment thereof remain unpaid. and that by virtue af the abave-mentianed statutes the amount af said taxes, tagether with penalties, interest, and casts that may accrue in additian thereta, is a lien in favor af the United States upon all property and rights ta property belanging to said taxpayer.

NAME OF TAXPAYER

Harry J. Tucker

RESIDENCE

RFD # 1
Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3/31/72	4/11/73	52-0512395	1,096.99
941	6/30/72	4/11/73	52-0512395	1,492.72
941	9/30/72	4/11/73	52-0512395	1,268.25
941	12/31/72	4/11/73	52-0512395	713.94
940	12/31/72	4/11/73	52-0512395	580.60
			TOTAL	$ 5,152.50

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

WITNESS my hand at Salisbury, Md., an this the 23rd day of April, 19 73

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 387 pg 16.

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. 10-71)

Farm 668
(REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NUMBER: 73-S-230

I hereby certify thot os to the following-nomed taxpoyer the requirements of Section 6325(o), Internol Revenue Code, hove been satisfied with respect to the toxes enumeroted below, together with oll stotutory odditions provided by Section 6321; ond thot the lien for such toxes ond stotutory odditions hos thereby been releosed. The proper officer in the office where notice of internol revenue tox lien wos filed on April 26, 19 73, is hereby outhorized to moke nototion on his books to show the releose of soid lien, insofor os the lien relotes to the following toxes.

RECEIVED
CLERK, CIRCUIT COURT
RECEIVED
1981 FEB 2 AM 11:22
QUEEN ANNE'S COUNTY

NAME OF TAXPAYER

Harry J. Tucker

RESIDENCE

RFD # 1
Chestertown, Md. 21620

KIND OF TAX (o)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3/31/72	4/11/73	52-0512395	1,096.99
941	6/30/72	4/11/73	52-0512395	1,492.72
941	9/30/72	4/11/73	52-0512395	1,268.25
941	12/31/72	4/11/73	52-0512395	713.94
940	12/31/72	4/11/73	52-0512395	580.60

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL $ 5,152.50

WITNESS my hond ot Baltimore, MD, on this,

the 28th doy of January, 19 81

SIGNATURE: Harvey R. Hammer

Harvey R. Hammer

TITLE: Chief, SPecial Procedures Staff

(NOTE: Certificate of officer outhorized by law to toke acknowledgments is not essential to the volidity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 388

UNITED STATES

VS.

Marvin A. Davis, Jr.

NOTICE OF TAX LIEN

Filed this 23rd day of

May, 1973, at 9 a.m.

& recorded in Vol. 781, Fol. 16

& Fed. Tax Lien Record for

Co. & is County.

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENDRS, AND JUDGMENT LIEN CRED-ITORS.—The lien imposed by section 6321 shall valid as against any purchaser, holder of a security i mechanic's lienor, or judgment lien creditor until thereof which meets the requirements of subsection been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice of imposed by section 6321 has been filed, such lie not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to i section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real prop one office within the State (or the county, o governmental subdivision), as designated b laws of such State, in which the property sub the lien is situated; and

(ii) Personal Property.—In the case of pe property, whether tangible or intangible, in o fice within the State (or the county, or other g mental subdivision), as designated by the la such State, in which the property subject to th is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, et its physical location; or

(B) Personal Property.—In the case of personal prop-erty, whether tangible or intangible, et the residence of the texpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is re-filed in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under sub-paragraph (A), the Secretary or his delegate received written information (in the manner prescribed in reg-ulations issued by the Secretary or his delegate) con-cerning a change in the taxpayer's residence, if a notice such lien is also filed in accordance with subsection (f) the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" is—

(A) the one-year period ending 30 days after the piration of 6 years after the date of the assessment the tax, and

(B) the one-year period ending with the expiration 6 years after the close of the preceding required filing period for such notice of lien.

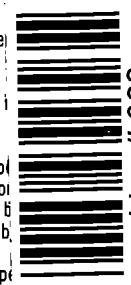
(3) DISCLOSURE OF AMOUNT DF OUTSTANDING —If a notice of lien has been filed pursuant to sub-n (f), the Secretary or his delegate is authorized to de by regulations the extent to which, and the con-s under which, information as to the amount of the nding obligation secured by the lien may be dis-d.

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

(a) RELEASE OF LIEN.—Subject to such 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 Secretery or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; 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 emount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and thet is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such reguletions.



Form 668 (REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NUMBER: 73-S-262

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Marvin A. Davis, Jr.

RESIDENCE
Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06/30/72	5/1/73	52-0939665	1,594.54
941	09/30/72	5/1/73	52-0939665	1,502.80
941	12/31/72	5/1/73	52-0939665	706.22
940	12/31/72	5/1/73	52-0939665	53.67
			TOTAL	$ 3,857.23

PLACE OF FILING

Clerk of the Circuit Court, Queen Anne County,
Centreville, Maryland 21617

WITNESS my hand at Salisbury, Maryland, on this the 17th day of May, 19 73

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

No. 388

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 20th day of

Aug., 19 79 - 9:12 A.M.,

and proper entry made in

Book No. , page

Clerk (or Registrar).

FORM 668 (REV. 10-71)

Form 668
(REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore, Md.

SERIAL NUMBER
73-S-262

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 23, 19 73, 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
Marvin A. Davis, Jr.

RESIDENCE
Chestertown, Md. 21620

1979 AUG 20 AM 9:12
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06/30/72	5/1/73	52-0939665	1,594.54
941	09/30/72	5/1/73	52-0939665	1,502.80
941	12/31/72	5/1/73	52-0939665	706.22
940	12/31/72	5/1/73	52-0939665	53.67

PLACE OF FILING

Clerk of the Circuit Court, Queen Anne County,
Centreville, Maryland 21617

TOTAL $ 3,857.23

WITNESS my hand at Baltimore, Maryland, on this,

the 17th day of August, 19 79

SIGNATURE
Harvey L. Hammer

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. 1950-51, 125.)

mam

PART 3—To be used for recording purposes

No. 389

UNITED STATES

VS.

Sol Suraski

NOTICE OF TAX LIEN

Filed this 14th day of

June, 1973, at 9:00 A. m.
and recorded in TSP No 1 Vol 18 a Fed Tax Lien Record for Dekalb Cnnty County

Charles N. Ruse
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN [illegible] ITORS.—The lien imposed by section 6321 sha valid as against any purchaser, holder of a securit mechanic's lienor, or judgment lien creditor un thereof which meets the requirements of subsecti been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such l not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pro one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property su the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to l is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of y notice of lien, the term "required refiling period" ans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING N.—If a notice of lien has been filed pursuant to subtion (f), the Secretary or his delegate is authorized to vide by regulations the extent to which, and the conons under which, information as to the amount of the tstanding obligation secured by the lien may be dised.

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 389

Griffin:lmw

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 73-B-16-344

Pursuant to the pravisians af Sectians 6321, 6322, and 6323 af the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the fallawing-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid. and that by virtue of the abave-mentianed statutes the amaunt af said taxes, tagether with penalties, interest, and casts that may accrue in additian thereto, is a lien in favar of the United States upan all praperty and rights to praperty belanging ta said taxpayer.

NAME OF TAXPAYER: Sol Surasky
Surasky Coat Company

RESIDENCE: 333 W. Baltimore Street
Baltimore, Maryland 21201

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12 31 71	3/5/73	52 0854412	1,541.52
			TOTAL	$ 1,541.52

PLACE OF FILING
Clerk of the Circuit Court
of QUEEN ANNE COUNTY
Centreville, Maryland

WITNESS my hand at Baltimore, Maryland, an this, the 8th day af June, 19 73

SIGNATURE: John J. Lubertine
John J. Lubertine

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 989

UNITED STATES

vs.

Sol Suraskey
Suraskey Coat Co.

RELEASE OF TAX LIEN

Filed this 14th day of January, 1975 9A M.,

and proper entry made in Fed Tax Lien T.S.P. Book No. 1 page 18 a Federal Tax Lien Record for Queen Anne's County.

Carvel R. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

3.00

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

Originally

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 73-B-16-344

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 June 14, 1973, 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: Sol Surasky
Surasky Coat Company

RESIDENCE: 333 W. Baltimore Street
Baltimore, Maryland 21201

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12 31 71	3/5/73	52 0854412	1,541.52

No. 390

UNITED STATES

VS.

Earl & Mildred Thomas

NOTICE OF TAX LIEN

Filed this 18th day of June, 1973, at 9 a.m.

and Recorded in TSP No. 1 Vol 18 "a Fed Tax Lien Record" for 2. a's County.

Charles H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall valid as against any purchaser, holder of a security i mechanic's lienor, or judgment lien creditor until thereof which meets the requirements of subsection been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice of imposed by section 6321 has been filed, such lie not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real prop one office within the State (or the county, o governmental subdivision), as designated laws of such State, in which the property su the lien is situated; and

(ii) Personal Property.—In the case of p property, whether tangible or intangible, in fice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received itten information (in the manner prescribed in regations issued by the Secretary or his delegate) conrning a change in the taxpayer's residence, if a notice such lien is also filed in accordance with subsection (f) the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" ns—

(A) the one-year period ending 30 days after the piration of 6 years after the date of the assessment the tax, and

(B) the one-year period ending with the expiration 6 years after the close of the preceding required filing period for such notice of lien.

) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING .—If a notice of lien has been filed pursuant to subon (f), the Secretary or his delegate is authorized to ide by regulations the extent to which, and the conns under which, information as to the amount of the tanding obligation secured by the lien may be dised.

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 390

Form 668
(REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Maryland

SERIAL NUMBER: 73-S-280

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Earl & Mildred Thomas

RESIDENCE

Chester, Maryland 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	03-20-70	220-01-6059	1417.39
1040	12-31-70	03-26-71	220-01-6059	381.16

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County, Centreville, Md. 21617

TOTAL $ 1798.55

WITNESS my hand at Salisbury, Maryland, an this,

the 5th day of June, 1973

SIGNATURE: John H. Walsh

TITLE: 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. 1950-51, 125.)

PART 1—To be retained by recording office.

No. 390

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. 10-71)

Form 668 (REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1977 SEP 13 AM 11:13
QUEEN ANNE'S COUNTY

DISTRICT: Baltimore, Maryland

SERIAL NUMBER: 73-S-280

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 June 18, 1973, 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

Earl & Mildred Thomas

RESIDENCE

Chester, Maryland 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	03-20-70	220-01-6059	1417.39
1040	12-31-70	03-26-71	220-01-6059	381.16
			TOTAL	$ 1798.55

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County, Centreville, Md. 21617

WITNESS my hand at Baltimore, Maryland, on this,

the 9th day of September, 19 77

SIGNATURE: Harvey Newsome

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. 1950-51, 125.)

PART 3—To be used for recording purposes

ts

No. 391

UNITED STATES

VS.

George B. Gibbs

NOTICE OF TAX LIEN

Filed this 2nd day of July 1973 at 9 a.m. and Recorded in Vol. 151 No. 1 Fed Tax Lien Records for Pinellas County.

Ernest Cook
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax naglects 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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN ITORS.—The lien imposed by section 6321 shal valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor un thereof which meets the requirements of subsecti been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred t section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pr one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property s the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or othe mental subdivision), as designated by the such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for tha judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to tha lien is situatad in tha District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposas of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In tha casa of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intengible, at the residenca of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which tha principal executive office of the business is located, and the residance of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notica of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notica of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of y notice of lien, the term "required refiling period" eans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING EN.—If a notice of lien has been filed pursuant to subction (f), the Secretary or his delegate is authorized to ovide by regulations the extent to which, and the conions under which, information as to the amount of the tstanding obligation secured by the lien may be disosed.

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

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of releasa 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 tha amount assessed, together with all interest in respect thereof, has been fully satisfied or has bacome legally unanforceable; or

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

Lien # 391

Form 668
(REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
73-S-289

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
George B Gibbs

RESIDENCE
Church Hill, Md 21623

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	05-15-72	186-16-0792	643.81

PLACE OF FILING
Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

TOTAL $ 643.81

WITNESS my hand at Salisbury, Maryland, on this

the 26th day of June, 1973

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 391

UNITED STATES

vs.

George B. Gibbs

RELEASE OF TAX LIEN

Filed this 23rd day of June, 1978 M.,

and proper entry made in TSP#1 folio

~~Book No.~~ ~~page~~ 18

a Federal Tax Lien Record - 2 A's County,

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 10-71)

Form 668 (REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

RECORDED
CLERK, CIRCUIT COURT
1978 JUN 23 AM 8 22
QUEEN ANNE'S COUNTY

DISTRICT: Baltimore

SERIAL NUMBER: 73-S-290

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 enumeroted below, together with oll statutory additions provided by Section 6321; and thot the lien for such taxes ond statutory odditions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on July 2, 1973, is hereby outhorized to make nototion on his books to show the release of soid lien, insofar os the lien relates to the following taxes.

NAME OF TAXPAYER

George B Gibbs

RESIDENCE

Church Hill, Md 21623

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	05-15-72	136-16-0792	643.81

PLACE OF FILING

Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

TOTAL $ 643.81

WITNESS my hond at Baltimore, Maryland, on this,

the 22nd day of June, 19 78

SIGNATURE: Harvey Hamner

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. 21419, C.B. 1950-51, 125.)

plk

PART 3—To be used for recording purposes

No. 392

UNITED STATES

VS.

Neal N. Healy

&

Viola M. Healy

NOTICE OF TAX LIEN

Filed this 11th day of July, 1973, at 9:00 A. m. & recorded in TSP # 1 fol 18, a Fed. Tax Lien Record for Queen Annes County

Charles H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY IN MECHANIC'S LIENORS, AND JUDGMENT LIE ITORS.—The lien imposed by section 6321 shal valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor un thereof which meets the requirements of subsectio been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pro one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property s the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or other mental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" ans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING N.—If a notice of lien has been filed pursuant to subtion (f), the Secretary or his delegate is authorized to vide by regulations the extent to which, and the conons under which, information as to the amount of the standing obligation secured by the lien may be disclosed.

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 392

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
74-S-11

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Neal W & Viola M Healy

RESIDENCE
~~Bay City~~
Stevensville, Md 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	05-29-72	216-01-1917	809.95
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Md 21617		TOTAL	$ 809.95

WITNESS my hand at Salisbury, Maryland, on this,

the 2nd day of July, 1973

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 392

UNITED STATES

v.s.

Neal H. Healy

&

Viola M. Healy

RELEASE OF TAX LIEN

Filed this 27th day of

December, 1974 M.,

and proper entry made in

TSP Book No. 1, page 18

a Fed. Tax Lien Record for

Queen Anne's County.

Clerk (or Registrar).

FORM 668 (REV. 1-70)

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE **CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN**	*For Optional Use By Recording Office*

DISTRICT: Baltimore

SERIAL NUMBER: 74-S-11

I hereby certify that as ta the fallowing-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, tagether with all statutory additians pravided by Section 6321; and that the lien far such taxes and statutary additians has thereby been released. The praper afficer in the affice where notice of internal revenue tax lien was filed on July 11, 1973, is hereby authorized ta make natatian an his baaks ta shaw the release of said lien, insafar as the lien relates to the following taxes.

NAME OF TAXPAYER

Neal W & Viola M Healy

RESIDENCE

Bay City
Stevensville, Md 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	05-29-72	216-01-1917	809.95
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Md 21617		TOTAL	$ 809.95

WITNESS my hand at Baltimore, Maryland, on this,

the 27th day of December, 1974

SIGNATURE: Joseph B. Zeiler

TITLE: Acting Chief, Special Procedures Staff

krj (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 3—To be used for recording purposes

No. 393

UNITED STATES

VS.

Franklin T. & Jane N. Bostic

NOTICE OF TAX LIEN

Filed this 23rd day of July, 1973, at 9:00 A m.

& recorded in TSP #1 fol. 18, a Fed. Tax Lien Record for W.A.'s Co.

Charles W. Cecil, Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LI ITORS.—The lien imposed by section 6321 sh valid as against any purchaser, holder of a securi mechanic's lienor, or judgment lien creditor u thereof which meets the requirements of subsec been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERE THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real one office within the State (or the coun governmental subdivision), as designat laws of such State, in which the property the lien is situated; and

(ii) Personal Property.—In the case property, whether tangible or intangible, fice within the State (or the county, or ot mental subdivision), as designated by such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a texpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 393

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
2
Baltimore, Md.

SERIAL NUMBER
74-S-34

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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 stotutes the omount of said toxes, together with penalties, interest, and costs that moy accrue in addition thereto, is a lien in favor of the United States upon oll property ond rights to property belonging to said toxpoyer.

NAME OF TAXPAYER

Franklin T. & Jane N. Bostic

RESIDENCE

203 Broadway
Centreville, Md. 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/71	5/29/72	214-30-9012	712.63

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL $ 712.63

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

the 17th day of July, 19 73

SIGNATURE

John H. Malsh

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 393

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. 1-70)

THE TREASURY—INTERNAL REVENUE SERVICE

..ATE OF RELEASE OF FEDERAL TAX LIEN

SERIAL NUMBER 74-S-34

..nore, Md.

, certify that as to the following-named toxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumeroted below, together with oll statutory odditions 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 wos filed on July 23, , 1973, is hereby authorized to make notation on his books to show the release of soid lien, insofar as the lien relotes to the following taxes.

For Optional Use By Recording Office

RECEIVED
CLERK. CIRCUIT COURT
1978 JUN 27 AM 10 39
QUEEN ANNE'S COUNTY

NAME OF TAXPAYER

Franklin T. & Jane N. Bostic

RESIDENCE

203 Broadway
Centreville, Md. 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/71	5/29/72	214-30-9012	712.63
			TOTAL	$ 712.63

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County. Centreville. Md. 21617

WITNESS my hond ot Baltimore, Maryland, on this,

the 26th doy of June, 19 78

SIGNATURE Harvey Hammer

TITLE Chief, Special Procedures Staff

(NOTE: Certificote of officer outhorized by law to toke ocknowledgments is not essentiol to the volidity of Notice of Federol Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

AK

PART 3—To be used for recording purposes

No. 394

UNITED STATES

VS.

Earl & Mildred Thomas

NOTICE OF TAX LIEN

Filed this 23rd day of July, 1973, at 9:00 A m.
Recorded in T&P #1 folio 18, a Fed Tax Lien Record for W. Co.
Charles W. Cobb
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If eny person liable to pay eny tax neglects or refuses to pay the same efter demend, the emount (including eny interest, additional amount, eddition to tex, or assessable penalty, together with any costs that mey accrue in addition thereto) shell be a lien in favor of the United Stetes upon all property end rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless enother date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made end shall continue until the liability for the amount so essessed (or e judgment against the taxpayer arising out of such liability) is setisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENORS.—The lien imposed by section 6321 shall be valid as against eny purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of the lien imposed by section 6321 hes been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principel executive office of the business is located, end the residence of a taxpeyer whose residence is without the United Stetes shall be deemed to be in the District of Columbia.

(3) Form.—The form end content of the notice referred to in subsection (a) shell be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, end

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

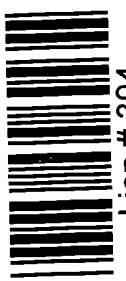
(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.



Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
74-S-33

Pursuant to the pravisians af Sectians 6321, 6322, and 6323 af the Internal Revenue Cade, 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 the abave-mentioned statutes the amount af said taxes, tagether with penalties, interest, and costs that may accrue in addition thereta, is a lien in favar af the United States upan all praperty and rights ta praperty belanging ta said taxpayer.

NAME OF TAXPAYER
Earl & Mildred Thomas

RESIDENCE
Chester, Md. 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	03-13-72	220-01-6059	336.15

PLACE OF FILING
Clerk of the Circuit Court
Queen Anne County, Centreville, Md. 21617

TOTAL $ 336.15

WITNESS my hand at Salisbury, Maryland, on this,

the 17th day af July, 19 73

SIGNATURE
John H. Walsh
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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 394

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. 1-70)

Form 668
(REV. 1-70)

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 APR 18 AM 9:13
QUEEN ANNE'S COUNTY

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
74-S-33

I hereby certify that as to the following-nomed taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumeroted below, together with all stotutory additions provided by Section 6321; and thot the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internol revenue tax lien was filed on JUL 23, 1973, is hereby outhorized 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

Earl & Mildred Thomas

RESIDENCE

Chester, Md. 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	03-13-72	220-01-6059	336.15

PLACE OF FILING

Clerk of the Circuit Court
Queen Anne County, Centreville, Md. 21617

TOTAL $ 336.15

WITNESS my hond at Baltimore, Maryland, on this,

the 14th day of April, 19 78

SIGNATURE

Harvey Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknawledgments is nat essential to the validity af Natice af Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 395

UNITED STATES

VS.

Kentmorr Marina Inc.

NOTICE OF TAX LIEN

Filed this 2nd day of Aug., 1973, at 9:00 A. m. & recorded in FSP Vol Folio 18, a Fed. Tax Lien Record for Seven Lakes County

Charles H. Cole

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE COOE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tex naglacts or refuses to pay the same efter demand, tha emount (including any interest, edditional amount, addition to tax, or essessebla penalty, togethar with eny costs that may accrue in addition therato) shall be a lien in favor of the Unitad States upon ell property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless anothar date is spacifically fixed by law, tha lian imposed by section 6321 shall erise at the tima tha assessmant is made and shall continue until tha liability for tha amount so assessed (or a judgment against tha taxpeyer erising out of such liability) is satisfied or becomes unenforceable by reason of lapsa of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLOERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shal valid as against any purchaser, holder of e security mechanic's lienor, or judgmant lien creditor unl thereof which meets tha requirements of subsectio pean filed by tha Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred t section (a) shell be filed—

(A) Under State Lews.—

(i) Real Property.—In tha case of real pr one office within the State (or the county, governmental subdivision), as designated laws of such State, in which tha property s tha lien is situeted; and

(ii) Personal Property.—In the case of property, whether tengible or intangible, in fice within the Stete (or the county, or othei mantal subdivision), as designated by tha such State, in which the property subject to is situated; or

(B) With Clerk Of Oistrict 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The Oistrict of Columbia.—In the office of the Recorder of Oeeds of the Oistrict of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporetion or partnership shell be deemed to be the placa at which the principal executive office of the business is located, and the residance of e taxpayer whose rasidance is without the United States shall be deemad to be in the District of Columbia.

(3) Form.—The form end content of the notice referred to in subsaction (a) shall be prescribed by the Secretary or his dalegata. Such notice shell be velid notwithstanding any other provision of law regarding tha form or content of a notica of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the menner prescribed in peragraph (2) during the raquirad refiling period, such notice of lien shell be treated as filad on the data on which it is filed (in accordance with subsection (f)) after the expiretion of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) If such notice of lien is refiled in the office in which the prior notice of lien was filed, and

(B) in any case in which 90 days or more prior to the data of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the texpeyer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the casa of notice of lien, the term "required refiling period" eans—

(A) the one-year period ending 30 days after the expiration of 6 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING EN.—If a notice of lien has been filed pursuant to subction (f), the Secretary or his delegate is authorized to ovide by regulations the extent to which, and the conions under which, information as to the amount of the tstanding obligation secured by the lien may be dised.

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

(a) RELEASE OF LIEN.—Subject to such 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 raspect 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 baen fully satisfied or has become legally unenforceable; 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 regulations.

Lien # 395

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
74-S-56

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Kentmorr Marina Inc

RESIDENCE
Stevensville, Maryland 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-72	4-23-73	52-0849734	5570.87
941	09-30-72	4-23-73	52-0849734	6088.79
940	12-31-72	4-23-73	52-0849734	307.90

PLACE OF FILING
Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

TOTAL $ 11,967.56

WITNESS my hond ot Salisbuty, Maryland, on this,

the 30th day of July, 1973

SIGNATURE
John H. Walsh
John H Walsh

TITLE
Group Supervisor

(NOTE: Certificote of officer outhorized by low to toke ocknowledgments is not essentiol to the volidity of Notice of Federol Tox Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 395

UNITED STATES

vs.

Kentmorr Marina, Inc.

RELEASE OF TAX LIEN

Filed this 15th day of April, 1976 2:34 P.M.,

and proper entry made in T.S.P.

TSP Book No. #1, page 18
a Federal Tax Lien Record for 2. A's County.

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

$3.00

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
74-S-56

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 August 2, 1973, 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
Kentmorr Marina Inc

RESIDENCE
Stevensville, Maryland 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-72	4-23-73	52-0849734	5570.87
941	09-30-72	4-23-73	52-0849734	6088.79
941	12-31-72	4-23-73	52-0849734	307.90
			TOTAL	$ 11,967.56

PLACE OF FILING
Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

WITNESS my hand at Baltimore, Maryland, an this,

the 13th day of April, 1976

SIGNATURE

TITLE
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essentiol to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

lnt

PART 3—To be used for recording purposes

No. 396

UNITED STATES

VS.

Joseph Giordano
Eastpoint Barber Shop

NOTICE OF TAX LIEN

Filed this 2nd day of Aug., 1973, at 9:00 A. m.
Recorded in TSP Roll, Folio 18, a Fed Tax Lien Record for Dade County

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS MECHANIC'S LIENORS, AND JUDGMENT LIEN ITORS.—The lien imposed by section 6321 shall valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor unt thereof which meets the requirements of subsectio been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice o imposed by section 6321 has been filed, such li not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pro one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property s the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" ans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required efiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING N.—If a notice of lien has been filed pursuant to subion (f), the Secretary or his delegate is authorized to vide by regulations the extent to which, and the conons under which, information as to the amount of the tstanding obligation secured by the lien may be dised.

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 396

Ciborowski

Form 668 (REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
74-B-16-49

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Joseph Giordano
Eastpoint Barber Shop

RESIDENCE
7839 Eastpoint Mall Suite 7
Baltimore, Md. 21224

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03 31 66	6/26/70	52-0900505	2,432.05
941	06 30 66	6/26/70	52-0900505	2,402.18
941	09 30 66	6/26/70	52-0900505	2,135.07
941	12 31 66	6/26/70	52-0900505	2,197.13
941	03 31 67	6/26/70	52-0900505	2,333.59
941	06 30 67	6/26/70	52-0900505	2,416.15
941	09 30 67	6/26/70	52-0900505	2,360.47
941	12 31 67	6/26/70	52-0900505	2,559.76
941	03 31 68	6/26/70	52-0900505	2,244.58
941	06 30 68	6/26/70	52-0900505	2,443.08
941	09 30 68	6/26/70	52-0900505	2,108.52
941	12 31 68	6/26/70	52-0900505	2,112.45
941	03 31 69	6/26/70	52-0900505	3,017.03
941	06 30 69	6/26/70	52-0900505	3,022.42
941	09 30 69	6/26/70	52-0900505	2,881.35
941	12 31 69	6/26/70	52-0900505	2,323.63
			TOTAL	$38,989.46

PLACE OF FILING
Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

WITNESS my hand at Baltimore, Md., on this the 31st day of July, 1973

SIGNATURE
John J. Lubertine

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 397

UNITED STATES

VS.

Joseph Giordano
Eastpoint Barber Shop

NOTICE OF TAX LIEN

Filed this 2nd day of Aug., 1973, at 9:00 A.m.
& recorded in TSB No 1 folio 18, a Fed Tax Lien Record for Queen Anne's County

Charles N. Cecil
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY IN MECHANIC'S LIENORS, AND JUDGMENT LIE ITORS.—The lien imposed by section 6321 sha valid as against any purchaser, holder of a securit mechanic's lienor, or judgment lien creditor un thereof which meets the requirements of subsecti been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred t section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pr one office within the State (or the county governmental subdivision), as designated laws of such State, in which the property the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, i fice within the State (or the county, or othe mental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) If such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of y notice of lien, the term "required refiling period" eans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING EN.—If a notice of lien has been filed pursuant to subction (f), the Secretary or his delegate is authorized to ovide by regulations the extent to which, and the contions under which, information as to the amount of the tstanding obligation secured by the lien may be disclosed.

Lien # 397

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Ciborowski

Form 668 (REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 74-B-16-48

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER

Joseph Giordano
Eastpoint Barber Shop

RESIDENCE

7839 Eastpoint Mall Suite 7
Baltimore, Md. 21224

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03 31 70	2/5/71	52-0900505	2,271.70
941	06 30 70	2/5/71	52-0900505	2,367.71
941	09 30 70	8/6/71	52-0900505	2,121.22
941	12 31 70	8/6/71	52-0900505	1,944.37
941	06 30 71	10/22/71	52-0900505	953.23
941	12 31 72	5/28/73	52-0900505	1,733.75
			TOTAL	$11,391.98

PLACE OF FILING

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

WITNESS my hand at Baltimore, Maryland, on this,

the 31st day of July, 19 73

SIGNATURE: John J. Lubertine
John J. Lubertine

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 398

UNITED STATES

VS.

Bessie D. Bedford

NOTICE OF TAX LIEN

Filed this 14th day of Aug, 1973, at 9:00 A.m.

& recorded in HSP No 1 folio 18, a Fed. Tax Lien Record for Queen Annes County

Charles H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 eccrue 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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall [illegible] valid as against any purchaser, holder of a securit[illegible] mechanic's lienor, or judgment lien creditor un[illegible] thereof which meets the requirements of subsecti[illegible] been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST[illegible] THOUGH NOTICE FILED.—Even though notice [illegible] Imposed by section 6321 has been filed, such [illegible] not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred t[illegible] section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pr[illegible] one office within the State (or the county, [illegible] governmental subdivision), as designated [illegible] laws of such State, in which the property [illegible] the lien is situated; and

(ii) Personal Property.—In the case of [illegible] property, whether tangible or intangible, i[illegible] fice within the State (or the county, or othe[illegible] mental subdivision), as designated by the [illegible] such State, in which the property subject t[illegible] is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of [illegible]y notice of lien, the term "required refiling period" [illegible]eans—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING [illegible]EN.—If a notice of lien has been filed pursuant to sub[illegible]ction (f), the Secretary or his delegate is authorized to [illegible]ovide by regulations the extent to which, and the con[illegible]ions under which, information as to the amount of the [illegible]tstanding obligation secured by the lien may be dis[illegible]sed.

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

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 398

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore

SERIAL NUMBER: 74-S-50

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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 af the above-mentianed statutes the amount af said taxes, together with penalties, interest, and costs that may accrue in additian thereta, is a lien in favar af the United States upan all property and rights ta property belonging to said taxpayer.

NAME OF TAXPAYER

Bessie D Bedford

RESIDENCE

306 E Water Street
Centreville, Maryland 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12-31-70	02-19-73	52-0744581	74.16
940	12-31-71	02-19-73	52-0744581	66.95
941	12-31-70	02-12-73	52-0744581	482.35
941	03-31-71	02-12-73	52-0744581	421.68
941	06-30-71	02-12-73	52-0744581	317.26
941	09-30-71	02-12-73	52-0744581	372.30
941	12-31-71	02-12-73	52-0744581	127.83

PLACE OF FILING: Clerk of the Circuit Court, Queen Annes County, Centreville, Md 21617

TOTAL: $ 1,862.53

WITNESS my hand at Salisbury, Maryland, an this, the 26th day of July, 19 73

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 398

UNITED STATES

vs.

Bessie D. Bedford

RELEASE OF TAX LIEN

Filed this 22nd day of April, 1975 at 9:00 A.M., and proper entry made in Fed Tax Lien Record Book No. 1 T&P, page 18

Charles N. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
74-S-50

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 oll statutory additions provided by Section 6321; ond that the lien for such taxes and statutory additions hos thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed an August 14, , 1974, is hereby outhorized to make notation an his books to show the release of said lien, insofar as the lien relates ta the following taxes.

NAME OF TAXPAYER

Bessie D Bedford

RESIDENCE
306 E Water Street
Centreville, Maryland 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12-31-70	02-19-73	52-07[illegible]581	74.16
940	12-31-71	02-19-73	52-07[illegible]581	66.95
941	12-31-70	02-12-73	52-07[illegible]581	482.35
941	03-31-71	02-12-73	52-07[illegible]581	421.68
941	06-30-71	02-12-73	52-07[illegible]581	317.26
941	09-30-71	02-12-73	52-07[illegible]581	372.30
941	12-31-71	02-12-73	52-07[illegible]581	127.83

PLACE OF FILING
Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

TOTAL $ 1,862.53

WITNESS my hand at Baltimore, Maryland, on this,

the 21st day of April, 19 75

SIGNATURE

TITLE
Chief, Special Procedures Staff

kmq NOTE: Certificate of officer outhorized by law to toke acknowledgments is not essential to the volidity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No. 399

UNITED STATES

VS.

Farrows Construction Corp.

NOTICE OF TAX LIEN

Filed this 14th day of

Aug., 1973, at 9:00 A m.

& recorded in TSP No 1 Folio 18, a Fed Tax Lien Record for Queen Annes County

Charles N. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of the lien imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid, notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 399

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
74-S-52

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, 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.

NAME OF TAXPAYER
Narrows Construction Corp

RESIDENCE
Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-73	06-18-73	52-0940939	6445.41
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Md		TOTAL	$ 6445.49

WITNESS my hand at Salisbury, Md, on this,

the 24 day of July, 19 73

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. 1950-51, 125.)

PART 1—To be retained by recording office

No. 399

UNITED STATES

vs.

Narrows Construction Co.

RELEASE OF TAX LIEN

Filed this 3rd day of June, 1975 9:00 A.M., and proper entry made in TSP

TSP Book No. 1, page 18

a Federal Tax Lien Record for 2a's County

Chas. H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

$ 3.00

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
74-S-52

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 hos thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 14, 1973, is hereby outhorized to moke notation on his books to show the release of said lien, insofor os the lien relotes to the following taxes.

NAME OF TAXPAYER
Harrows Construction Corp

RESIDENCE
Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-73	06-18-73	52-0940939	6445.41
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Md		TOTAL	$6445.49

WITNESS my hand at Baltimore, Maryland, on this,

the 2nd day of June, 1975

SIGNATURE
Roy N. Walter

TITLE
Acting Chief, Special Procedures Staff

(NOTE: Certificate of officer outhorized by law to toke ocknowledgments is not essential to the volidity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

lrg

PART 3—To be used for recording purposes

No. 400

UNITED STATES

VS.

Harry J. Tucker

NOTICE OF TAX LIEN

Filed this 27th day of August, 1973, at 9:00 A m. & recorded in JSP No. 1, folio 18 a Fed Tax Lien Record Book for Queen Anne's County Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

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 (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of the lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE; FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in one office within the State (or the county or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) 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 has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by 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 DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such 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 or has become legally unenforceable; 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 regulations.

Lien # 400

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT: Baltimore, Md.

SERIAL NUMBER: 74-S-98

Pursuont to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internol Revenue lows of the United States agoinst the following-nomed toxpayer, taxes (including interest and penalties) which ofter demand for payment thereof remoin unpaid, and that by virtue of the above-mentioned stotutes the amount of soid toxes, together with penalties, interest, ond costs thot may accrue in addition thereto, is o lien in favor of the United Stotes upon all property ond rights to property belonging to soid toxpoyer.

NAME OF TAXPAYER

Harry J. Tucker

RESIDENCE

Chestertown, Md. 21620

KIND OF TAX (o)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3/31/73	6/15/73	52-0512395	322.26

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL $ 322.26

WITNESS my hond ot Salisbury, Md., on this,

the 23rd doy of August 19 73

SIGNATURE: Walter Dean

TITLE: Act. Group Supervisor

(NOTE: Certificote of officer outhorized by low to toke ocknowledgments is not essentiol to the volidity of Notice of Federol Tox Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 400 pp 18.

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. 1-70)

Form 668 (REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1981 FEB -2 AM 11:22
QUEEN ANNE'S COUNTY

DISTRICT: Baltimore, Md.

SERIAL NUMBER: 74-S-98

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 August 27, 19 73, 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

Harry J. Tucker

RESIDENCE

Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3/31/73	6/15/73	52-0512395	322.26

PLACE OF FILING

Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL $ 322.26

WITNESS my hand at Baltimore, MD, on this,

the 28th day of January, 19 81

SIGNATURE: Harvey R. Hammer
Harvey R. Hammer

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. 1950-51, 125.)

PART 3—To be used for recording purposes