

No. 601

UNITED STATES

V S.

*Gerald Leslie Barry
Barry Construction*

NOTICE OF TAX LIEN

Filed this 16th day of

June 19 78 at 3:14 Pm.
*Specified in TSP# 7-11-30
a Fed Tax Lien Record*

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 2-77)

1978 JUN 16 PM 3:14

CPD



Lien # 601

6680
6680
6680

Barry Construction

1978

1978

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

78- B-13-307

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

Gerald Leslie Barry
Barry Construction

RESIDENCE

P.O. Box 419- Truslow Road
Chestertown, Md. 21620

RECEIVED
CLERK, CIRCUIT COURT
1978 JUN 16 PM 3:14
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12-31-77	03-23-78	52 1094948	271.15
941	06-30-77	03-20-78	52 1094948	390.12
941	09-30-77	03-20-78	52 1094948	2,059.44
941	12-31-77	03-23-78	52 1094948	1,630.60

PLACE OF FILING

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

TOTAL \$ 4,351.31
1256

WITNESS my hand at Elkton, Md. on this

the 6th day of June 19 78

SIGNATURE

Robert C. Lawder
Robert C. Lawder

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. 1950-1, 125.)

No. 602

UNITED STATES

VS.

Clyde Austin

NOTICE OF TAX LIEN

Filed this 26th day of

June 19 78, at 3:14p m.

*recorded in TSP # July 30
at the Tax Lien Record*

Charles W. Cecil

Clerk (or Registrar).



Lien # 602

FILED TO DIRECTOR
FEDERAL BUREAU OF INVESTIGATION
WASHINGTON, D.C. 20535

1978

1978 June 26

RECEIVED

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 78-A-444

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 Clyde Austin

RESIDENCE P.O. Box 105
Wye Mills, Md. 21679

RECEIVED
CLERK, CIRCUIT COURT
1978 JUN 16 PM 3:14
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
720	9-30-77	3-20-78	52-0893687	\$ 1,788.11
720	12-31-77	3-20-78	52-0893687	1,518.15

PLACE OF FILING Clerk of the Circuit Court
Queen Anne's County
Centreville, Md. 1256 TOTAL \$ 3,306.26

WITNESS my hand at Easton, Md. on this
the 15th day of June 19 78

SIGNATURE Robert J. McDonald 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. 1950-1, 125.)

No. 603

UNITED STATES

V S .

*Underground Service Electric
Co., Inc.*

NOTICE OF TAX LIEN

Filed this 30th day of

June, 1978, at 1:04 P. m.
*+ re Cor ded in SSP #1, folio 30
a Federal Tax Lien Record*

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV 2-77)



Lien # 603

RECORDED - 5/23/78

DEPARTMENT OF THE TREASURY — INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office
RECORDING OFFICE
CIRCUIT COURT

DISTRICT
Baltimore, Md.

SERIAL NUMBER
78-A-447

1978 JUN 30 PM 1:04
QUEEN ANNE'S COUNTY

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
Underground Service Electric Co., Inc.

RESIDENCE
Rt. 301
Queenstown, Md. 21658

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9-30-77	1-2-78	52-0981253	1,936.80
941	3-31-78	6-20-78	52-0981253	1,124.87

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

TOTAL \$ 3,061.67

WITNESS my hand at Easton, Md. on this

the 29th day of June 1978

SIGNATURE
Robert J. McDonald

TITLE
Revenue Officer

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

No. 603

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).

DISTRICT **Baltimore, Md.** SERIAL NUMBER **78-1-447**

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 30 19 78 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 **Underground Service Electric Co., Inc.**

RESIDENCE **11. 301 Queenstown, Md. 21658**

RECEIVED
CLERK OF COURT
1978 DEC 15 AM 9:19
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	9-30-77	1-2-78	52-0981253	1,936.80
941	3-31-78	6-20-78	52-0981253	1,124.87

PLACE OF FILING **Clerk of the Circuit Court Queen Anne's County Centreville, Md.** 1256 TOTAL \$ **3,061.67**

WITNESS my hand at Baltimore, Maryland on this 13th day of December 19 78

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. 1950-1, 125.)

No. 604

UNITED STATES

VS.

Henry L + Marie C. Single

NOTICE OF TAX LIEN

Filed this 30th day of

June, 1978, at 1:04 P m.

*+ recorded in JSP#1, folio 30
a Federal Tax Lien Record*

Charles W. Cecil

Clerk (or Registrar).



Lien # 604

Vertical text on the right side of the page, including "RECORDED" and "INDEXED" stamps.

Vertical text on the right side of the page, including "JUN 30 1978" and "FBI" stamps.

Vertical text on the right side of the page, including "FBI" and "RECORDED" stamps.

DISTRICT
Baltimore

SERIAL NUMBER
78-A-1116

1978 JUN 30 PM 1:04
QUEEN ANNE'S COUNTY

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
Henry L. & Marie C. Tingle

RESIDENCE
**Rt. 2 Box 284
Centreville, Md. 21617**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-75	3-20-78	214-32-2084	additional assessment \$713.04
1040	12-31-77	5-1-78	214-32-2084	548.68

PLACE OF FILING Clerk of the Circuit Court for Queen Anne County Centreville, Md. 21617	TOTAL \$ 1261.72
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WITNESS my hand at Easton, Md. on this

the 26th day of June 19 78

SIGNATURE  Robert Ruck 17-31	TITLE Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 604

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).

DISTRICT

Baltimore

SERIAL NUMBER

78-1-116

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 30, 1978, 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

Henry L. & Maria C. Tingle

RESIDENCE

**Rt. 2 Box 204
Centreville, Md. 21617**

RECEIVED
 CLERK, CIRCUIT COURT
 QUEEN ANNE'S COUNTY
 1978 DEC 15 AM 9:18

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-75	3-20-78	214-32-2084	Additional assessment \$713.94
1040	12-31-77	5-1-78	214-32-2084	548.68

PLACE OF FILING

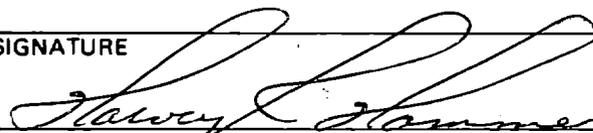
**Clerk of the Circuit Court
for Queen Anne County
Centreville, Md. 21617**

TOTAL \$ **1262.72**

WITNESS my hand at Baltimore, Maryland on this

the 13th day of December, 1978

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. 1950-1, 125.)

No. 605

United States

vs.

Harry J. Tucker

Notice of Tax Lien

Filed this 5th day of

July, 1978, at 9:50 a.m.
& recorded in 1572, folio 39
a Fed Tax Lien Record for
County of Charles St. Cecil

Clerk (or Registrar).

3.00

1978	07	05-00-15	0-00-15	20-0210000	0-00-15
1978	07	15-01-15	0-00-15	20-0210000	0-00-15
1978	07	15-01-15	0-00-15	20-0210000	0-00-15

OFFICE OF THE CLERK OF THE DISTRICT COURT
1000 BANKERS BUILDING
BALTIMORE, MARYLAND 21201



Lien # 605

Office of the Clerk of the District Court

Office of the Clerk of the District Court

13

100

Grand Jurors

a/ Clerk of the Court

Form 668-F (Rev. 2-77)	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 No. 73-S-189	<p style="text-align: center;">RECEIVED CLERK, CIRCUIT COURT</p> <p style="text-align: center;">1978 JUL -5 AM 9:53</p> <p style="text-align: center;">QUEEN ANNE'S COUNTY</p>
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)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	01	09-30-71	3-20-72	52-0512395	3,109.04
941	01	12-31-71	3-13-72	52-0512395	1,689.98
940	10	12-31-71	3-06-72 10-09-72	52-0512395	927.28

Place of Filing	Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617	Total \$	5,616.30
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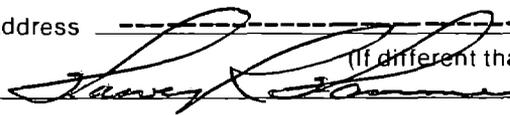
Notice of Federal Tax Lien Refiling

IRS Serial Number 78-SPS-326-F Recorder's Identification No. _____

Clerk of the Circuit Court of Queen Anne

Notice Filed With County, Centreville, Maryland 21617 Date _____

Taxpayer's Address _____

Signature  (If different than shown above) Title Chief, Special Procedures Staff

Witness my hand at Salisbury, Maryland, on this,

the 1st day of March, 19 73

Signature s/ John H. Walsh Title Group Supervisor

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

No. 605 pg 30

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19 ____, at ____ m.

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

605-5 11:35

District: Baltimore, Maryland Serial No. 73-S-199

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 5, 1978, 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.

RECEIVED
 CLERK, CIRCUIT COURT
 QUEEN ANNE'S COUNTY
 1981 FEB -2 AM 11: 22

Name of Taxpayer
Harry J. Tector

Residence
Chestertown, Maryland 21620

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	01	09-30-71	3-20-72	52-0512305	3,109.04
941	01	12-31-71	3-13-72	52-0512305	1,609.96
940	10	12-31-71	3-06-72 10-09-72	52-0512305	527.20

Place of Filing Clerk of the Circuit Court of Queen Anne County, Centreville, Maryland 21617 Total \$ 5,616.30

Notice of Federal Tax Lien Refiling

IRS Serial Number 78-SRS-226-F Recorder's Identification No. _____

Notice Filed With Clerk of the Circuit Court of Queen Anne County, Centreville, Maryland 21617 Date _____

Taxpayer's Address _____

Signature _____ (If different than shown above) Title _____

Witness my hand at Baltimore, MD, on this, the 28th day of January, 19 81

Signature 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. 1950-1, 125.)

No. 606

UNITED STATES

V.S.

Chesapeake Bay
Yachting Center
Inc.

NOTICE OF TAX LIEN

Filed this 21st day of

July, 1978, at 3:22 p.m.
& recorded in TSP #1, folio 30
of Federal Tax Lien for State
County of St. Cecil
Clerk (or Registrar)

FORM 606 (REV. 2-77)

10 01 51 AM 3:55

CPEN

\$
3.00



Lien # 606

OFFICE OF THE
CLERK OF THE COURT
ST. JOHNS COUNTY

CLERK OF THE COURT

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 78-A-641

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 Bay Yachting Center Inc.

RESIDENCE Stevensville, Md. 21666

RECEIVED
 CLERK, CIRCUIT COURT
 1978 JUL 21 PM 3:22
 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	12-31-77	3-20-78	52-1008498	4,970.74

PLACE OF FILING Clerk of the Circuit Court
Queen Anne's County
Centreville, Md. 1256 TOTAL \$ 4,970.74

WITNESS my hand at Easton, Md. on this
the 20th day of July 19 78

SIGNATURE Robert J. McDonald 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. 1950-1, 125.)

No. 606

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).

2025 RELEASE UNDER E.O. 14176

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

78-1-601

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 21, 1978, 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

Chesapeake Bay Yachting Center Inc.

RESIDENCE

Stevensville, Md., 21666

RECEIVED
 CLERK, CIRCUIT COURT
 QUEEN ANNE'S COUNTY
 1978 DEC 11 AM 10:33

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
942	12-31-77	3-20-78	52-1008498	4,970.74
PLACE OF FILING Clerk of the Circuit Court Queen Anne's County Centreville, Md.				TOTAL \$ 4,970.74

RECEIVED
 CLERK, CIRCUIT COURT
 QUEEN ANNE'S COUNTY
 1978 DEC 11 AM 10:33

WITNESS my hand at Baltimore, Maryland, on this,

the 6th day of December, 19 78

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. 1950-1, 125.)

No. 607

UNITED STATES

VS.

*Walter R. &
Mary A.
Trapp*

NOTICE OF TAX LIEN

Filed this 21st day of

July, 1978, at 3:30 p.m.

*& recorded in BPA # 10030
a Federal Tax Lien Record
for SA's County
Charles H. Cecil
Clerk (or Registrar), et al.*

FORM 668 (REV 2-77)

1978 JUL 21 10 30 AM

\$
3.00



Lien # 607

FILED IN
FEDERAL BUREAU OF
RECORDS

encl.

580000 51100773

DISTRICT Baltimore, Md. SERIAL NUMBER 78-A-642

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 Walter R. & Mary A. Trapp

RESIDENCE Chester, Md. 21619

RECEIVED
 CLERK, CIRCUIT COURT
 1978 JUL 21 PM 3:22
 QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-76	5-30-77	219-18-4404	1,525.65

PLACE OF FILING Clerk of the Circuit Court
Queen Anne's County
Centreville, Md. TOTAL \$ 1,525.65
1256

WITNESS my hand at Easton, Md. on this
 the 20th day of July 19 78

SIGNATURE Robert J. McDonald 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. 1950-1, 125.)

607

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19 _____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

Certificate of Release of Federal Tax Lien

District Baltimore	Serial Number 78-1-012	For Optional Use by Recording Office
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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 July 21, 19 78, is authorized to note the books to show the release of this lien for these taxes and additions.

1984 MAR 22 AM 10:42
 QUEEN ANNE'S COUNTY
 CLERK OF THE CIRCUIT COURT

Name of taxpayer
Walter R. & Mary A. Trapp

Residence
Chester, MD 21619



MAR 22-84 * 22037 *****3 00
 MAR 22-84 A 22037 *****3 00

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	12-31-76	219-18-4404	5-30-77	6-31-83	1,525.65

Place of filing Clerk of the Circuit Ct. Queen Anne's County Centreville, MD	Total 1256	\$ 1,525.65
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This certificate was prepared and signed at Baltimore, Maryland, on this, the 21st day of March, 19 84

Signature <i>Joan Thomas</i>	Title Supervisor, P & I Unit
---------------------------------	--

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

DISTRICT Baltimore, Md. SERIAL NUMBER 78-A-645

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 C W B Construction Co. Inc.

RESIDENCE Stevensville, Md. 21666

RECEIVED
 CLERK, CIRCUIT COURT
 1978 JUL 28 PM 2:20
 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	12-31-77	3-20-78	52-0906221	7,418.92

PLACE OF FILING Clerk of the Circuit Court
Queen Anne's County
Centreville, Md. TOTAL \$ 7,418.92

1256

WITNESS my hand at Easton, Md. on this
 the 27th day of July 1978

SIGNATURE Robert J. McDonald 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. 1950-1, 125.)

No. 609

UNITED STATES

V S.

Thomas M. Esberg

NOTICE OF TAX LIEN

Filed this 20th day of

Sept., 19 78, at 2:56 P. m.

*Recorded in JSP 4/ July 30 a
Fed Tax Lien Record for OK Co.*

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV 2-77) MISSOURI

RECORDED

609



Lien # 609

Handwritten notes and signatures on the right side of the page.

RECORDED

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

78-A-791

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.

RECEIVED
CLERK, CIRCUIT COURT
1978 SEP 20 PM 2:56
QUEEN ANNE'S COUNTY

NAME OF TAXPAYER

Thomas M. Egeberg

RESIDENCE

Rt. 1 Box 433E
Chester, MD 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-77	07-17-78	212-52-3458N	10,442.57

PLACE OF FILING

Clerk of the Circuit Court of:
Queen Anne County
Centerville, MD

TOTAL \$

1256

10,442.57

WITNESS my hand at Annapolis, Maryland, on this,

the 1st day of September 1978

SIGNATURE

Thomas P. Arthur
Thomas P. Arthur

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. 1950-1, 125.)

No. 689

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).

RECORDED
INDEXED
MAY 11 1968
FBI - MEMPHIS

DEPARTMENT OF THE TREASURY — INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

78-1-791

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 20, 1978, 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 M. Egeberg

RESIDENCE

**St. 1 Box 453E
Chester, MD 21619**

CLERK OF COURT
 1979 JUL 17 PM 2:23
 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	06-30-77	07-17-78	212-52-34588	10,442.57

PLACE OF FILING

**Clerk of the Circuit Court of:
Queen Anne County
Centerville, MD**

TOTAL \$

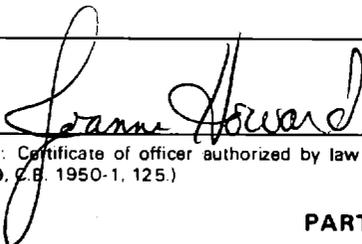
1256

10,442.57

WITNESS my hand at Baltimore, Maryland on this

the 11th day of July, 19 79

SIGNATURE



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. 1950-1, 125.)

No. 610

UNITED STATES

V S.

Jenco Parts, Inc.

NOTICE OF TAX LIEN

Filed this 26th day of

Sept, 19 78, at 3:08 P m.
& recorded in TSP/Colin 30
a Fed. Tax Lien Record for
J.L. Co. Charles W. Cecil
Clerk (or Registrar).



Lien # 610

RECORDED 571019

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
78-A-768

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
Temco Parts Co., Inc.

RESIDENCE
Chestertown, Md. (Mailing Address)

RECEIVED
CLERK, CIRCUIT COURT
1978 SEP 26 PM 3:08
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	12-31-77	3-20-78	52-0975171	1,141.14
941	3-31-78	6-12-78	52-0975171	1,641.06

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

TOTAL \$ 2,782.20

1256

WITNESS my hand at Easton, Md. on this

the 26th day of September 19 78

SIGNATURE
Robert J. McDonald

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. 1950-1, 125.)

No. 610

UNITED STATES

VS.

RELEASE OF TAX LIEN

Filed this 25th day of

October, 1979 9:51 A.M.

and proper entry made in _____

TSP Book No. #1, page 30

Marguerite M. Masbin
Clerk (or Registrar).

DISTRICT **Baltimore** SERIAL NUMBER **78-1-768**

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 26, 19 78, 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 **Temco Parts Co., Inc.**

RESIDENCE **Chestertown, Md. (Mailing Address)**

RECEIVED
 OCT 25 1979
 CLERK OF CIRCUIT COURT
 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	12-31-77	3-23-78	52-0975171	1,141.14
941	3-31-78	6-12-78	52-0975171	1,641.06

1979 OCT 25 AM 9:51
 CLERK OF CIRCUIT COURT
 QUEEN ANNE'S COUNTY

PLACE OF FILING **Clerk of the Circuit Court
Queen Anne's County
Centreville, Md.** TOTAL \$ **2,782.20**

WITNESS my hand at Baltimore, Maryland on this

the 24th day of October, 19 79

SIGNATURE 
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. 1950-1, 125.)

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
79-A-053

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
Bens Masonry Inc.

RESIDENCE
Rt. 2, Box 949B
Stevensville, Md. 21666

RECEIVED
 CLERK, CIRCUIT COURT
 1978 OCT -4 PM 1:52
 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	6-30-77	6-5-78	52-1001769	14,287.28

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

TOTAL \$ 14,287.28

1256

WITNESS my hand at Easton, Md. on this
the 2nd day of October 19 78

SIGNATURE
Robert J. McDonald

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. 1950-1, 125.)

No. 611

UNITED STATES

V S.

Ben's Masonry

RELEASE OF TAX LIEN

Filed this 5th day of Dec, 1979 9:30 AM.

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

RECEIVED

RECEIVED

DISTRICT **Baltimore** SERIAL NUMBER **75-1-053**

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 4** 19 **78** 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 **East Hecomy Inc.**

RESIDENCE **Rt. 2, Box 949B
Stevensville, Md. 21666**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6-30-77	6-5-78	52-1001769	14,287.28
CLEARED 1979 DEC -5 AM 9:30 QUEEN ANNE'S COUNTY				

PLACE OF FILING **Clerk of the Circuit Court
Queen Anne's County
Centreville, Md.** TOTAL \$ **14,287.28**
1256

WITNESS my hand at **Baltimore, Maryland** on this

the **4th** day of **December** 19 **79**

SIGNATURE  TITLE **Chief, Special Procedures Staff**
Harvey R. Hammer

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

No. 612

UNITED STATES

VS.

*Gerald Leslie Barry
Barry Construction*

NOTICE OF TAX LIEN

Filed this 9th day of

November, 1978, at 3:08 P.m.

*Recorded in TSP#1 Folio 30 a
Fed. Tax Lien Record for P.A.C.*

Charles W. Cecil
Clerk (or Registrar).



Lien # 612

Handwritten notes and signatures on the right margin, including a large signature at the top right.

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

79-B-11-15

RECEIVED
CLERK, CIRCUIT COURT
1978 NOV -9 PM 3:08
QUEEN ANNE'S COUNTY

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

Gerald Leslie Barry
Barry Construction

RESIDENCE

P.O. Box 419— Truslow Road
Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-78	09-18-78	52 1094948	232.39

PLACE OF FILING

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

TOTAL \$ 232.39
1256

WITNESS my hand at Elkton, Md. on this

the 6th day of Nov. 19 78

SIGNATURE

Robert C. Lawder
Robert C. Lawder

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. 1950-1, 125.)

No. 613

UNITED STATES

V.S.

Thomas Brothers Construction Inc

NOTICE OF TAX LIEN

Filed this 9th day of

November, 1978, at 3:08 P.M.
Recorded in TSP #1 Folio 32 a
Fed Tax Lien Recorder, P.A. Co.

Charles W. Beal
Clerk (or Registrar)



Lien # 613

RECORDED
NOV 10 1978
FEDERAL BUREAU OF INVESTIGATION

RECORDED

RECORDED

RECORDED

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

79-A-069

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 Thomas Brothers Construction Inc.

RESIDENCE P.O. Box 52 Thompson Creek Rd.
Stevensville, Md. 21666

RECEIVED
CLERK, CIRCUIT COURT
1978 NOV -9 PM 3:08
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	6-30-78	9-11-78	52-1110820	5,424.84
PLACE OF FILING Clerk of the Circuit Court Queen Anne County Centerville, Md.			1256	TOTAL \$ 5,424.84

WITNESS my hand at Easton, Md. on this

the 8th day of November 1978

SIGNATURE *Robert J. McDonald*

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. 1950-1, 125.)

Clerk (or Registrar)

Book No. _____ page _____

and proper entry made in _____

_____ 19 _____ M.

Filed this _____ day of _____

Release of Tax Lien

vs.

United States

613

Form 668(Z)

104

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

(Rev. April 1984)

District

BALTIMORE, MD

Serial Number

528913309

For Optional Use by Recording Office

RECORDED
CLERK OF THE CIRCUIT COURT
1989 AUG 29 AM 9:54
QUEEN ANNE'S COUNTY

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 November 09, 1978, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer THOMAS BROTHERS CONSTRUCTION INC
a CORPORATION

Residence P. O. BOX 52 THOMPSON CREEK RD
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber n/a	Page n/a	UCC No. n/a	Serial No. n/a

Kind of Tax (e)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/78	52-1110820	09/11/78	10/11/84	5424.84

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

Total

\$

5424.84

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 24th day of August, 19 89

Signature

Title

Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

U.S. GPO:1987-181-471/65749

E.I. # 38-2705514

No. 614

UNITED STATES

Fredric B. & Madge Lauterbach vs.

NOTICE OF TAX LIEN

Filed this 20th day of

November, 1978, at 12:46 p.m.
Recorded in TSP #1, Folio 32, a
Federal Tax Lien Record for QA Co.
Charles W. Cecil

Clerk (or Registrar).



Lien # 614

DISTRICT Baltimore, Maryland SERIAL NUMBER 5220-79-27-053

RECEIVED
 CLERK, CIRCUIT COURT
 1978 NOV 20 PM 12:46
 QUEEN ANNE'S COUNTY

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
Fredric B. & Madge Lauterbach

RESIDENCE
Rt. 1 South
 Stevensville, MD 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	03-27-78	579-48-1150	1,933.90
1040	12-31-73	04-17-78	"	21,161.77
1040	12-31-74	03-13-78	"	9,494.72
1040	12-31-75	12-19-77	"	8,569.53

PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centerville, MD 21617 1256 TOTAL \$ 41,099.92

WITNESS my hand at Wheaton, Maryland on this the 17th day of November 19 78

SIGNATURE Lawrence W. Ament 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. 1950-1, 125.)

Department of the Treasury - Internal Revenue Service
Certificate of Release of Federal Tax Lien

District DELAWARE-MARYLAND	Serial Number 528739927	For Use by Recording Office
-------------------------------	----------------------------	-----------------------------

I certify that as to the following-name 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 November 20 1996, is authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
 CLERK CIRCUIT COURT
 96 OCT 23 AM 9:36
 QUEEN ANNE'S COUNTY

Name of Taxpayer **FREDRIC B & MADGE LAUTERBACH**

Residence **RT. 1 SOUTH STEVENSVILLE, MD 21666**

COURT RECORDING INFORMATION:
 Liber Page UCC No. Serial No.

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	12/31/72	579-48-1150	03/27/78	04/26/84	1933.90
1040	12/31/73	579-48-1150	04/17/78	05/17/84	21161.77
1040	12/31/75	579-48-1150	12/19/77	01/18/84	8569.53
1040	12/31/74	579-48-1150	03/13/78	04/12/84	9434.72

Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	Total	\$ 41099.92
---	--------------	--------------------

This notice was prepared and signed at Baltimore, MD, on this, 12th day of October, 1996

Signature 	Title Chief, SPf
--	---------------------

(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)



P32

NOV 19 1952

11-19-52

MEMORANDUM

TO : SAC, NEW YORK

FROM : SAC, NEW YORK

SUBJECT: [Illegible]

RE: [Illegible]

[Illegible text]



614

DATE: 11-19-52

BY: [Illegible]

FOR: [Illegible]

APPROVED: [Illegible]

SPECIAL AGENT IN CHARGE

[Illegible]

NOV 20 1952

NOV 20 1952

NOV 20 1952

No. 615

UNITED STATES

v s.

Fredric B. Lauterbach

NOTICE OF TAX LIEN

Filed this 20th day of

November, 1978, at 12:47 P. m.

*Recorded in TSP #1 Folio 32 a
Federal Tax Lien Record for QACo*

Charles W Cecil
Clerk (or Registrar).



Lien # 615

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

5220-79-27-054

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.

RECEIVED
CLERK, CIRCUIT COURT
1978 NOV 20 PM 12:47
QUEEN ANNE'S COUNTY

NAME OF TAXPAYER

Fredric B. Lauterbach

RESIDENCE

Rt. 1 South
Stevensville, MD 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-76	02-06-78	579-48-1150	10,628.19
941	12-31-77	03-20-78	52-0851166	824.46

PLACE OF FILING

Clerk of the Circuit Court of
Queen Anne County
Centerville, MD 21617

TOTAL \$ 11,452.65
1256

WITNESS my hand at Wheaton, Maryland on this,

the 17th day of November, 1978

SIGNATURE  Lawrence W. Ament	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. 1950-1, 125.)

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
920-79-27-054

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 20, 1978 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
Fredric A. Lauterbach

RESIDENCE
**Rt. 1 South
Crownsville, MD 21036**

RECORDED
CLERK, CIRCUIT COURT
1979 APR 11 AM 10:48
QUEEN ANNE'S COUNTY

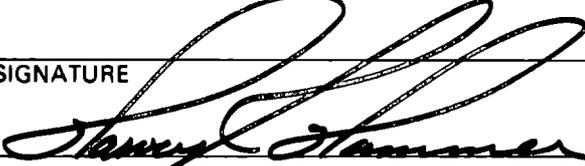
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-76	02-05-78	579-48-1150	10,628.19
941	12-31-77	03-29-78	92-0851166	824.46

PLACE OF FILING
**Clerk of the Circuit Court of
Queen Anne's County
Crownsville, MD 21037**

TOTAL \$ **11,452.65**

WITNESS my hand at Baltimore, Maryland on this.

the 9th day of April 19 79

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. 1950-1, 125.)

No. 615

UNITED STATES

V S.

Frederic B. Lauterbach

RELEASE OF TAX LIEN

Filed this 11th day of

April, 1979 10:48 AM.

and proper entry made in Fed. Tax Lien

TSP Book No. #1, page 32

Marguerite W. Mankin
Clerk (or Registrar).

No. 616

UNITED STATES

V S .

Samuel Whitby

NOTICE OF TAX LIEN

Filed this 22nd day of

November, 1978, at 2:48 P m.

*& recorded in T.S.P. # 37 a
Federal Tax Lien Record for
Charles W. Cecil 24.01*

Clerk (or Registrar).



Lien # 616

U.S. DEPARTMENT OF JUSTICE
FEDERAL BUREAU OF INVESTIGATION
WASHINGTON, D.C. 20535

RECEIVED
NOV 22 1978
FEDERAL BUREAU OF INVESTIGATION
WASHINGTON, D.C. 20535

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 79-A-113

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 Samuel Whitby

RESIDENCE Grasonville, Maryland 21638

RECEIVED
 CLERK OF CIRCUIT COURT
 1978 NOV 22 PM 2:48
 QUEEN ANNES'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (a)
941	09-30-68	05-08-78	52-0975064	576.84
941	12-31-68	05-08-78	52-0975064	259.09
941	03-31-69	05-22-78	52-0975064	302.11
941	06-30-69	05-08-78	52-0975064	179.49
941	09-30-69	05-08-78	52-0975064	1,560.65
941	12-31-69	05-08-78	52-0975064	565.63
941	03-31-70	05-08-78	52-0975064	302.24
941	06-30-70	05-22-78	52-0975064	662.24
941	09-30-70	05-22-78	52-0975064	1,043.65
941	12-31-70	05-22-78	52-0975064	554.97
941	03-31-71	05-22-78	52-0975064	238.32
941	06-30-71	05-22-78	52-0975064	196.15
941	12-31-71	05-22-78	52-0975064	227.43

PLACE OF FILING Clerk Of Circuit Court
Of Queen Annes County
Centerville, Maryland 1256 TOTAL \$ 6,668.81

WITNESS my hand at Annapolis, Maryland on this.

the 17th day of November 19 78

SIGNATURE Thomas P. Arthur 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. 1950-1, 125.)

No. 617

UNITED STATES

VS.

*Lu Kaufman
Islander Hotel & Restaurant*

NOTICE OF TAX LIEN

Filed this 30th day of

November, 1978, at 3:40 P.m.

*& recorded in TSP #1 folio 32 a
Fed Tax Lien Record for T. A. Co.*

Charles W. Cecil

Clerk (or Registrar).



Lien # 617

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

79-A-110

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

Lee Kaufman
Islander Motel & Restaurant

RESIDENCE

Kent Island Shopping Center
Stevensville, MD 21666

RECEIVED
1978 NOV 30 PM 3:40
CLERK, CIRCUIT COURT
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	12-31-76	03-07-77	52-1004174	1,438.25
941	09-30-76	03-14-77	52-1004174	1,835.64
941	06-30-76	05-09-77	52-1004174	1,620.92
941	03-31-76	10-04-76	52-1004174	1,225.04
941	09-30-75	04-12-76	52-1004174	44.81
941	06-30-75	05-17-76	52-1004174	2,303.10
941	03-31-75	05-17-76	52-1004174	2,705.89
941	12-31-74	04-19-76	52-1004174	224.50
941	09-30-74	04-19-76	52-1004174	38.71

PLACE OF FILING

Clerk of the Circuit Court of:
Queen Anne County
Centerville, MD

TOTAL \$

1256

11,436.86

WITNESS my hand at Annapolis, Maryland, on this

the 16th day of November, 1978

SIGNATURE

William C. Thompson
William C. Thompson

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. 1950-1, 125.)

617

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

529252728

For Optional Use by Recording Office

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 November 30, 19 78, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
92 JUN 29 AM 10:48
QUEEN ANNE'S COUNTY

Name of Taxpayer **LEE KAUFMAN**
ISLANDER MOTEL & RESTAURANT

Residence **KENT ISLAND SHOPPING CENTER**
STEVENSVILLE, MD 21666

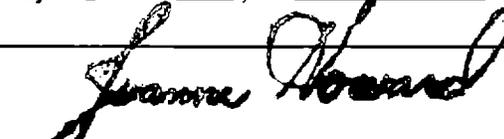
COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	79-A-110	n/a

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
941	09/30/74	52-1004174	04/19/76	05/19/82	38.71
941	12/31/74	52-1004174	04/19/76	05/19/82	224.50
941	03/31/75	52-1004174	05/17/76	06/16/82	2705.89
941	06/30/75	52-1004174	05/17/76	06/16/82	2303.10
941	09/30/75	52-1004174	04/12/76	05/12/82	44.81
941	03/31/76	52-1004174	10/04/76	11/03/82	1225.04
941	06/30/76	52-1004174	05/09/77	06/08/83	1620.92
941	09/30/76	52-1004174	03/14/77	04/13/83	1835.64
941	12/31/76	52-1004174	03/07/77	04/06/83	1438.25

Place of Filing	CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	Total	\$ 11436.86
-----------------	--	-------	-------------

This certificate was prepared and signed at BALTIMORE, MD, on this, the 22nd day of June, 19 92.

Signature		Title	Chief, SPf
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(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41

No. 618

UNITED STATES

VS.

*Jonathan Hayward
Utilities, Inc*

NOTICE OF TAX LIEN

Filed this 30th day of November, 1978, at 5:40 p m.

*& recorded in FSP #1/1/1/32 a
Fed. Tax Lien Record of D.C.*

Charles W. Cecil
Clerk (or Registrar).



Lien # 618

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

79-A-184

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

Southern Maryland Utilities Inc.

RESIDENCE

PO Box 398
Stevensville, MD 21666

RECEIVED
 CLERK, CIRCUIT COURT
 1978 NOV 30 PM 3:40D
 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	03-31-78	06-22-78	52-0973429	17,012.73
941	06-30-78	11-20-78	52-0973429	15,659.39
941	09-30-78	11-06-78	52-0973429	9,164.12

PLACE OF FILING

Clerk of the Circuit Court of:
Queen Anne County
Centerville, MD

TOTAL \$

1256

41,836.24

WITNESS my hand at Annapolis, Maryland, on this,

the 30th day of November 19 78

SIGNATURE

William C. Thompson
William C. Thompson

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. 1950-1, 125.)

No. 618

UNITED STATES

V S.

RELEASE OF TAX LIEN

Filed this 10th day of

Sept, 1979 9:37 A.M.

and proper entry made in

Book No. TSP 1, page 33

Marguerite M. Marbone
Clerk (or Registrar)

#3 due

DISTRICT
Baltimore

SERIAL NUMBER
79-8-186

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 30, 1978, 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

Southern Maryland Utilities Inc.

RESIDENCE

**PO Box 396
Stevensville, MD 21666**

CLEARED
 1979 SEP 10 AM 9:37
 QUEEN ANNE'S COUNTY
 FTL 618

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-78	08-22-78	52-0973429	17,012.73
941	04-30-78	11-20-78	52-0973429	15,659.39
941	05-30-78	11-06-78	52-0973429	9,164.12

PLACE OF FILING
**Clerk of the Circuit Court of:
Queen Anne County
Centerville, MD**

TOTAL \$

1256

41,836.24

WITNESS my hand at Baltimore, Maryland on this

the 6th day of September 19 79

SIGNATURE 
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. 1950-1, 125.)

No. 619

UNITED STATES

VS.

Kellas, Inc

NOTICE OF TAX LIEN

Filed this Sixth day of

December, 1978, at 12:08 P.M.

** recorded in TSP #1 folio 32 a Fed Tax Lien Record for PA Co.*

Marguerite W. Markin

Clerk (or Registrar).



Lien # 619

PA 539 L 1-882-10
2025-01-08 10:00 AM
2025-01-08 10:00 AM
2025-01-08 10:00 AM

2025-01-08 10:00 AM
2025-01-08 10:00 AM
2025-01-08 10:00 AM

DISTRICT Baltimore, Md. SERIAL NUMBER 79-B-11-24

RECEIVED
 CLERK, CIRCUIT COURT
 1978 DEC -6 PM 12:08
 QUEEN ANNE'S COUNTY

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
KELLAS INC

RESIDENCE
Rt 213 Box 119
Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941/01	7712	09-04-78	52 0881296	1,935.48

PLACE OF FILING Clerk of the Circuit Court of Queen Anne County,
Centerville, Md. TOTAL \$ 1,935.48
 1256

WITNESS my hand at Elkton, Md. on this
 the 27th day of Nov 19 78

SIGNATURE Robert C. Lawder TITLE Revenue Officer
 Robert C. Lawder

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

No. 619

UNITED STATES

VS.

Kellos, et al.

RELEASE OF TAX LIEN

Filed this 28th day of May, 19 10:30 M.,

and proper entry made in Fed Tax Lien
TSP Book No. 1, page 33

Clerk (or Registrar).

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

79-3-11-24

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 6, 1978, 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.

CLEARED
1978 NOV 25 11 10 AM
QUEEN ANNE'S COUNTY

NAME OF TAXPAYER

RELIAD INC

RESIDENCE

**Box 119
Chesterdown, Md. 21520**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941/01	7712	09-04-78	52 0881296	1,935.48

PLACE OF FILING

**Bank of the Circuit Court of Queen Anne County,
Centerville, Md.**

TOTAL \$ **1,935.48**
1256

WITNESS my hand at Baltimore, Maryland, on this

the 22nd day of May, 19 79

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. 1950-1, 125.)

No. 620

UNITED STATES

VS.

Clarence H. Lewis
Mary Ann Lewis

NOTICE OF TAX LIEN

Filed this 23rd day of

January, 1979, at 10:42 A.M.
Recorded in TSP #1 folio 32, a Fed.
Tax Lien Record for O.A. County
Marguerite W. Mankin
Clerk (or Registrar).



Lien # 620

TO: SAIT TO: [unclear]
NO: 668 (REV) 7-77
B. [unclear]

21. 9262

RECORDED

2019 JAN 23 10 42 AM

DISTRICT Baltimore, Md. SERIAL NUMBER 79-A-216

RECORDED
 CLERK, CIRCUIT COURT
 1979 JAN 23 AM 10:42
 QUEEN ANNE'S COUNTY

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
Clarence H. & Mary Ann Lewis

RESIDENCE
Rt. 1, Box 398B
 Grasonville, Md. 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-76	11-6-78	226-62-9186	1,793.86
1040	12-31-77	5-29-78	226-62-9186	1,529.27

PLACE OF FILING Clerk of the Circuit Court
 Queen Annes County
 Centreville, Md. 1256 TOTAL \$ 3,323.13

WITNESS my hand at Easton, Md. on this
 the 22nd day of January, 1979

SIGNATURE Robert J. MacDonald 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. 1950-1, 125.)

No. 621

UNITED STATES

V S.

Southern Maryland Utilities, Inc

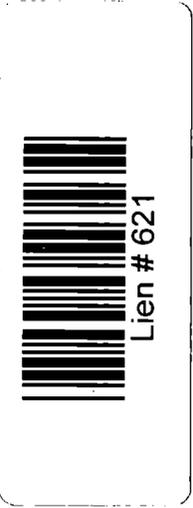
NOTICE OF TAX LIEN

Filed this 6th day of

February, 19 79, at 3:21 P. m.

Margurite M Rankin

Clerk (or Registrar).



[Faint handwritten notes or signatures]

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
79-A-269

RECORDED
CLERK, CIRCUIT COURT
19 FEB -6 PM 3:21
QUEEN ANNE'S COUNTY

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
Southern Maryland Utilities, Inc.

RESIDENCE
PO Box 398
Stevensville, MD 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12-31-77	01-15-79	52-0973429	774.17
940	12-31-78	01-15-79	52-0973429	4,170.12
941	12-31-77	01-15-79	52-0973429	18,613.75
941	12-31-78	01-15-79	52-0973429	4,337.51

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

TOTAL \$
27,895.55

WITNESS my hand at Annapolis, Maryland, on this
the 31st day of January 19 79

SIGNATURE
William C. Thompson
William C. Thompson

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. 1950-1, 125.)

United States

VS.

Kellas Incorporated

Notice of Tax Lien

Filed this 22nd day of March, 1979, at 3:08 p.m.

Marguerite M. Mansueti

Clerk (or Registrar).

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 Liens, 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 lien, or judgment lien creditor until notice thereof which meets the requirements of subsection (1) has been filed by the Secretary.

(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. — (i) 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 (or the judicial district in which the property subject to 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 622

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

(2) Place For Filing. — A notice of lien refiled during the required refile 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 refile of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (1) in the State in which such residence is located.

(3) Required Refiling Period. — In the case of any notice of lien, the term "required refile 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 refile period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and refile information.

(b) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, Md.	Serial Number 79-B-11-203	For Optional Use by Recording Office
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		QUEEN ANNE'S COUNTY REC'D MAR 21 PM 3:08 CLERK OF THE COURT
Name of Taxpayer KELLAS INCORPORATED		
Residence Rt 213, P.O. Box 119 Chestertown, Md. 21620		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	7806	02-22-79	52 0881296	1,454.22
941/01	7809	02-22-79	52 088129	490.16
940/10	7812	02-22-79	52 0881296	422.71

Place of Filing Clerk of the Circuit Court of Queen Anne County, Centerville, Md.	Total \$ 2,367.09
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This notice was prepared and signed at Elkton, Md., on this,the 16th day of March, 19 79

Signature <i>Robert C. Lawder</i> Robert C. Lawder	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, 1950-1, C.B. 125.)

Part 1 - To be kept by recording office

Form 668 (Rev. 9-78)

United States

vs.

Kellas, Elmer

Release of Tax Lien

Filed this *25th* day of

May, 19*79* M.,

and proper entry made in *Fed. Lien*

Book No. *owe* ~~*752*~~ *1*, page *33*

Margaret W. Martin
Clerk (or Registrar).

Certificate of Release of Federal Tax Lien

District Baltimore, Md.	Serial Number 79-B-11-203	<p style="text-align: center; font-size: small;">For Optional Use by Recording Office</p> <div style="text-align: right; padding-right: 10px;"> <p>979 MAY 25 AM 10:30</p> <p>QUEEN ANNE'S COUNTY</p> </div>
<p>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 <u>March 21</u>, 19 <u>79</u>, is authorized to note the books to show the release of this lien for these taxes and additions.</p>		
Name of Taxpayer KELMS INCORPORATED		
Residence Rt 213, P.O. Box 119 Chestertown, Md. 21620		

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
941/01	7806	02-22-79	52 0881296	1,154.22
941/01	7809	02-22-79	52 088129	490.16
940/10	7812	02-22-79	52 0881296	422.71
Place of Filing Clerk of the Circuit Court of Queen Anne County, Centerville, Md.				<p>Total \$ 2,367.09</p> <p style="font-size: x-large; margin-left: 20px;">12/6</p>

This certificate was prepared and signed at Baltimore, Maryland, on this, the 22nd day of May, 19 79

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. 28419, 1950-1, C.B. 125.)

No. 623

UNITED STATES

V S.

Samuel Whitley

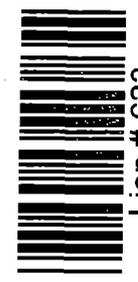
NOTICE OF TAX LIEN

Filed this 30th day of

March, 19 79, at 3:11 P.m.
*Recorded in TSP#1 folio 32 a Fed
Tax Lien record for LA County
Marquerite W Markin
Clerk (or Registrar).*

FORM 668 (REV 2-77)

07.502	07.502	07.502	07.502
07.502	07.502	07.502	07.502
07.502	07.502	07.502	07.502



Lien # 623

REGISTERED MAIL
FIRST CLASS
U.S. MAIL

DEPT. OF REVENUE

Samuel Whitley
Marquerite W Markin

RECORDED 6/28/79

DISTRICT Baltimore SERIAL NUMBER 79-A-459

RECEIVED
 CLERK OF CIRCUIT COURT
 1979 MAR 30 PM 3:11
 QUEEN ANNE'S COUNTY

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 Samuel Whitby

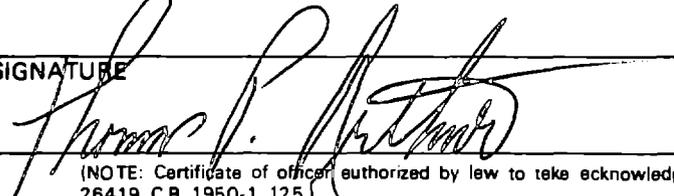
RESIDENCE Grasonville, Maryland 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-68	01-02-78	52-0975064	92.19
941	06-30-68	01-02-78	52-0975064	78.19
941	09-30-71	01-02-78	52-0975064	137.92

PLACE OF FILING Clerk Of Circuit Court Of Queen Annes County Centreville, Maryland TOTAL \$ 308.30
 1256

WITNESS my hand at Annapolis, Maryland on this

the 27th day of March 19 79

SIGNATURE  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. 1950-1, 125.)

No. 624

UNITED STATES

VS.

Frank W. & Lorraine Davis

NOTICE OF TAX LIEN

Filed this 18th day of

April, 1979, at 1:44 p. m.

*Recorded in TSP #1 Vol 32a
Fed Tax Lien record for QTC*

Marguerite W. Markin
Clerk (or Registrar).



Lien # 624

TECHNICAL SERVICE

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 79-A-323

RECORDED
CLERK, CIRCUIT COURT
1979 APR 18 PM 1:44
QUEEN ANNE'S COUNTY

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. & Lorraine Davis

RESIDENCE 132 Kidwell Ave.
Centreville, Md. 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-75	4-24-78	216-38-7872	1,476.02

PLACE OF FILING Clerk of the Circuit Court
Queen Anne's County
Centreville, Md. 1256 TOTAL \$ 1,476.02

WITNESS my hand at Easton, Md. on this
the 17th day of April 1979

SIGNATURE Robert J. McDonald 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. 1950-1, 125.)

No. 624

UNITED STATES

V S .

RELEASE OF TAX LIEN

Filed this 8th day of Aug, 19 79 - 9:51 A.M.

and proper entry made in TSP#1 Folio 32

Book No. _____, page _____

Marguerite de Manbin
Clerk (or Registrar).

1979
August
13

RECEIVED
REGISTERED
1979

DEPARTMENT OF THE TREASURY — INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

79-1-323

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 18 1979, 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

Frank W. & Lorraine Davis

RESIDENCE

**132 Edgell Ave.
Centreville, Md. 21617**

RECORDED
CLERK, CIRCUIT COURT
1979 AUG - 8 AM 9:51
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-75	4-24-78	216-98-7872	1,476.02

PLACE OF FILING

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

1256

TOTAL \$1,476.02

WITNESS my hand at Baltimore, Maryland, on this,

the 7th day of August 19 79

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. 1950-1, 125.)

Int

No. 625

UNITED STATES

VS.

Kennard Franklin Massey

NOTICE OF TAX LIEN

Filed this 18th day of

April, 1979, at 1:44 P.m.

*received in TSP #1, folio 32 a
Fred Tax Lien record of OH Co.*

Marguerite W. Markin
Clerk (or Registrar).



Lien # 625

FILED TO RECORD
OF PUBLIC RECORDS
RECORDED

RECORDED - 625 679

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 79-A-324

RECORDED
CLERK OF CIRCUIT COURT
1979 APR 18 PM 11:44
QUEEN ANNE'S COUNTY

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 Kennard Franklin Massey

RESIDENCE Melvin Ave.
Queenstown, Md. 21658

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (a)
940	12-31-74	11-21-77	54-0883766	1,396.30

PLACE OF FILING Clerk of the Circuit Court
Queen Anne's County
Centreville, Md. 1256 TOTAL \$ 1,396.30

WITNESS my hand at Easton, Md. on this
the 17th day of April 1979

SIGNATURE Robert J. McDonald 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. 1950-1, 125.)

625

United States

vs.

Bernard Franklin Massey

Release of Tax Lien

Filed this 23rd day of
May, 19 89 M.

and proper entry made in _____

TSP Book No. 1, page 32

Marguerite W. Markin
Clerk (or Registrar).

Certificate of Release of Federal Tax Lien

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1989 MAY 23 AM 10:53
QUEEN ANNE'S COUNTY

District: Baltimore, MD
Serial Number: 528908246

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 18, 1979, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer: KENNARD FRANKLIN MASSEY

Residence: MELVIN AVE
QUEENSTOWN, MD 21658

COURT RECORDING INFORMATION:
Page: n/a
UCC No.: n/a
Serial No.: n/a

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)
940	12/31/74	54-0883766	11/21/77	12/21/83	1396.30

Total \$ 1396.30					

Place of Filing: Clerk of the Circuit Court, Queen Anne County, Centreville, MD 21617

This certificate was prepared and signed at Baltimore, MD, on this _____

the 18th day of May, 1989

Signature: *Thomas Howard*
Title: Chief, SPT

(NOTE: Certificate of office authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 626

UNITED STATES

VS.

*Dwyer & Stanley
Construction Co. Inc.*

NOTICE OF TAX LIEN

Filed this 27th day of

April 19 79, at 2:41 P. m.
*and recorded in files 75P 76
Vol 32 a Fox Sealers Book
Fox River Park County
Marguerite W. Martin
Clerk (or Registrar).*

FORM 688 (REV 2-77)

\$ 3 due



Lien # 626

Vertical stamp: APR 27 1979
FBI - CHICAGO
APR 27 1979
FBI - CHICAGO

Vertical stamp: APR 27 1979
FBI - CHICAGO
APR 27 1979
FBI - CHICAGO

Vertical stamp: APR 27 1979

Vertical stamp: APR 27 1979

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 79-A-328

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.

RECEIVED
CLERK, CIRCUIT COURT
1979 APR 27 PM 2:41
QUEEN ANNES COUNTY

NAME OF TAXPAYER ODwyer & Stanley Construction Co., Inc.

RESIDENCE P.O. Box 100
Stevensville, Md. 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6-30-78	2-26-79	52-0997178	5,628.67
941	9-30-78	3-5-79	52-0997178	4,028.32
940	12-31-78	2-26-79	52-0997178	53.18

PLACE OF FILING Clerk Of the Circuit Court
Queen Annes County
Centreville, Md. 1256 TOTAL \$ 9,710.17

WITNESS my hand at Easton, Md. on this
the 27th day of April, 19 79

SIGNATURE Robert J. McDonald 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. 1950-1, 125.)

No. 627

UNITED STATES

vs.

*Ronald M. Cronshaw
Cronshaw Construction
Co.*

NOTICE OF TAX LIEN

Filed this 16th day of

May, 1979, at 1:16 P. m.

*Recorded in Silver Spring, MD
Office 33, a Fed. Judgment Record
Book 24, P. 10011*

Margaret W. Mosher
Clerk (or Registrar).

FORM 668 (REV. 2-77)

A.P. Mosher



Lien # 627

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

79-A-553

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.

RECEIVED
CLERK, CIRCUIT COURT
1979 MAY 16 PM 1:28
QUEEN ANNE'S COUNTY

NAME OF TAXPAYER

Donald M. Cronshaw
Cronshaw Construction Co.

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)
940	12-31-77	09-25-78	52-0937865	17.43
941	12-31-78	03-26-79	52-0937865	1,737.00

PLACE OF FILING

Clerk of the Circuit Court of:
Queen Annes County
Centreville, MD

TOTAL \$

1256

1,754.43

WITNESS my hand at Annapolis, Maryland on this

the 10th day of May 1979

SIGNATURE

William C. Thompson
William C. Thompson

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. 1950-1, 125.)

No. 628

UNITED STATES

V S.

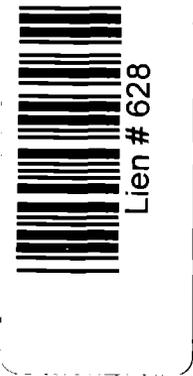
NOTICE OF TAX LIEN

Filed this 17th day of

May, 1979, at 2:23 P.m.
and recorded in Lien 75P#1
folio 32a red. Book 1000 Co. A.
Co. Marguerite W. Martin
Clerk (or Registrar).

FORM 668 (REV 2-77)

#3 due



FOR FILING IN THE
OFFICE OF THE CLERK OF
THE DISTRICT COURT

FILED

FILED

FILED

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 79-A-338

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 F. Henderson & Martin A. Richardson, Ptr.

RESIDENCE T/A M & R Construction Co.
Rt. 1, Box 417D
Queenstown, Md. 21658

1979 MAY 17 PM 2 28
CLERK OF THE CIRCUIT COURT
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	6-30-78	1-8-79	52-1089363	3,636.37
941	9-30-78	12-11-78	52-1089363	2,299.96
941	12-31-78	3-19-79	52-1089363	886.35
940	12-31-78	3-26-79	52-1089363	267.68

PLACE OF FILING Clerk of the Circuit Court
Queen Anne's County
Centreville, Md. TOTAL \$ 7,090.36

WITNESS my hand at Easton, Md. on this
the 16th day of May 1979

SIGNATURE Robert J. McDonald 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. 1950-1, 125.)

No. 1028

UNITED STATES

V S.

William F. Henderson, +
Martin A. Richardson, PTr
H A H + R Construction Co.

RELEASE OF TAX LIEN

Filed this 4th day of

April, 19 80 10 54A M.

and proper entry made in Fed Tax Lien

Book No. ^{TSP}4, page 33

Marguerite W. Markin
Clerk (or Registrar).

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

79-4-338

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 17, 1979, 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

William F. Henderson & Martin A. Richardson, Pcr.

RESIDENCE

**1/4 H & H Construction Co.
Rt. 1, Box 417B
Greenstown, Md. 21658**

QUEEN ANNE'S COUNTY
 1980 FEB - 11 10 24
 92-0111-1111-0-01

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6-30-78	1-8-79	\$2-1089363	3,636.37
941	9-30-78	12-11-78	\$2-1089363	2,299.96
941	12-31-78	3-19-79	\$2-1089363	886.35
910	12-31-78	3-26-79	\$2-1089363	267.68

PLACE OF FILING

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

TOTAL \$ **7,090.36**

WITNESS my hand at Baltimore, Maryland

on this

the 29th day of February, 19 80

SIGNATURE

TITLE

Harvey R. Hammer
Harvey R. Hammer

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.)

No. 629

UNITED STATES

VS.

Archie B. Lauterbach

NOTICE OF TAX LIEN

Filed this 18th day of May, 1979, at 9:04 A.m.

Marguerite W. Mankin
Clerk (or Registrar).

FORM 668 (REV 2-77)



Lien # 629

FILED - 5/18/79

2005

Archie B. Lauterbach

1979 5 18 9:04 AM

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

5220-79-27-322

RECEIVED
CLERK, CIRCUIT COURT
1979 MAY 18 AM 9:04
QUEEN ANNE'S COUNTY

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

Fredric B. Lauterbach

RESIDENCE

Rt. 1 South, P.O. Box 148
Stevensville, MD 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040/30	12-31-77	02-05-79	579-48-1150	3,794.29
PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centerville, MD 21617			1256	TOTAL \$3,794.29

WITNESS my hand at Wheaton, Maryland on this

the 17th day of May 19 79

SIGNATURE

Lawrence W. Ament
Lawrence W. Ament

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. 1950-1, 125.)

No. 630

United States

VS.

Thomas M. Egeberg

Notice of Tax Lien

Filed this 31st day of May 1979, at 107 P. M. Federal Tax Lien TSP #1

Measures to W. Franklin Clerk (or Registrar)

Form 668 (Rev 9-78)

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 (1) has been filed by the Secretary.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 630

(1) General Rule. - Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1)) after the expiration of such refilling period.

(2) Place For Filing. - A notice of lien refilled during the required refilling period shall be effective only -

(A) If such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (1) in the State in which such residence is located.

(3) Required Refilling Period. - In the case of any notice of lien, the term "required refilling 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 refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien. - If a notice of lien has been filed pursuant to section 6323(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 79-A-576	CLEAR For Optional Use by Recording Office 1979 MAY 31 PM 2:07 QUEEN ANNE'S COUNTY
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

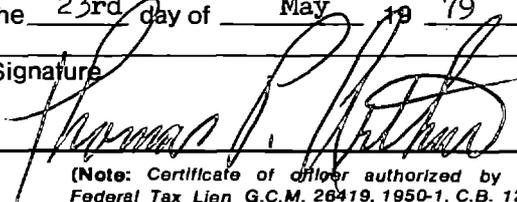
Name of Taxpayer	Thomas M. Egeberg
Residence	Rt 1 Box 443 E Chester, Maryland 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-76	01-01-79	212-52-3458	2,803.02

Place of Filing Clerk Of Circuit Court Of Queen Anne County Centreville, Maryland	Total 1256	\$ 2,803.02
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This notice was prepared and signed at Annapolis, Maryland, on this,

the 23rd day of May 19 79

Signature 	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

Part 1 — To be kept by recording officeForm **668** (Rev. 9-78)

No. 630

United States

vs.

Release of Tax Lien

Filed this _____ day of _____, 19____ M.,

and proper entry made in _____
Book No. _____, page _____

Clerk (or Registrar).

Certificate of Release of Federal Tax Lien

(Rev. September 1978)

District Baltimore	Serial Number 279-A-576	For Optional Use by Recording Office
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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 May 31, 19 79, is authorized to note the books to show the release of this lien for these taxes and additions.

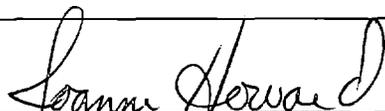
Name of Taxpayer Thomas M. Egeberg
Residence Rt 1 Box 443 E Chester, Maryland 21619

CLERK OF CIRCUIT COURT
 QUEEN ANNE'S COUNTY
 JUL 17 PM 2:23

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
1040	12-31-76	01-01-79	212-52-3458	2,803.02

Place of Filing Clerk Of Circuit Court Of Queen Anne County Centreville, Maryland	Total 1256	\$ 2,803.02
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This certificate was prepared and signed at Baltimore, Maryland, on this, the 11th day of July, 19 79

Signature 	Title Acting Chief, Special Procedures Staff
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(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, 1950-1, C.B. 125.)

No. 631

UNITED STATES

VS.

James Arnold Tolson
Joanna H. Tolson

NOTICE OF TAX LIEN

Filed this 6th day of
June, 1979, at 3:09 p. m.

Marguerite W. Mankin
Clerk (or Registrar).



Lien # 631

FILED
JUN 11 1979
FBI - MEMPHIS

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
79-A-340

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 Arnold & Joanna H. Tolson

RESIDENCE
Box 148 Lots Rd.
Stevensville, Md. 21666

RECEIVED
CLERK, QUEEN ANNE'S COUNTY
1979 JUN -6 PM 3:09
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-76	5-14-79	216-44-8708	1,690.11
1040	12-31-77	5-14-79	216-44-8708	1,501.51

PLACE OF FILING Clerk Of the Circuit Court
Queen Anne's County
Centreville, Md. 1256

TOTAL \$ 3,191.62

WITNESS my hand at Easton, Md. on this
the 4th day of June 19 79

SIGNATURE *Robert J. McDonald* 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. 1950-1, 125.)

No. 631

UNITED STATES

V S.

James Arnold
Jenna H. Tolson

RELEASE OF TAX LIEN

Filed this 23rd day of

Aug, 1983 10.03 A.M.,

and proper entry made in _____

Book No. Tsp1, page 32

Marguerite W. Markin

Clerk (or Registrar).

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

DISTRICT **Baltimore, Md.**

SERIAL NUMBER **75-1-310**

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 6, 1979, 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 Arnold & Joanne H. Tolson**

RESIDENCE **Box 148 lots Rd.
Stevensville, Md. 21666**

RECEIVED
CLERK, CIRCUIT COURT
1983 AUG 23 AM 10:03
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1010	12-31-76	9-14-79	216-44-8708	1,690.11
1040	12-31-77	5-14-79	216-44-8708	1,501.51

PLACE OF FILING **Clerk Of the Circuit Court
Queen Anne's County
Centreville, Md.**

1256

TOTAL \$ **3,191.62**

WITNESS my hand at Baltimore, Maryland, on this

the 22 day of August, 1983

SIGNATURE *Joan Thomas*

TITLE **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. 1950-1, 125.)

mm

No. 632

UNITED STATES

VS.

Ben's Masonry, Inc

NOTICE OF TAX LIEN

Filed this 6th day of June, 1979, at 3:09 P. m.

Marguerite W. Markin
Clerk (or Registrar).



Lien # 632

1979 JUN 6 3 09 PM

RECEIVED
FOR BUREAU USE
COMMUNICATIONS

RECEIVED

1979 JUN 6 3 09 PM

RECEIVED

DISTRICT **Baltimore, Md.** SERIAL NUMBER **79-A-341**

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 **Bens Masonry Inc.**

RESIDENCE **Rt. 3, Box 440
Stevensville, Md. 21666**

RECEIVED
 CLERK OF THE COURT
 1979 JUN -6 PM 3:09
 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	12-31-78	4-2-79	52-1001769	8,723.36

PLACE OF FILING **Clerk of the Circuit Court
Queen Anne's County
Centreville, Md.** TOTAL \$ **8,723.36**
1256

WITNESS my hand at Easton, Md. on this
the 5th day of June 19 79

SIGNATURE *Robert J. McDonald* 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. 1950-1, 125.)

No. 632

UNITED STATES

V S.

RELEASE OF TAX LIEN

Filed this 5th day of

Dec, 1979 9:30 A.M.

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

Form 688
(REV. 2-77)

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 **79-1-341**

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 6 1979** 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 **Boon Hammer Inc.**

RESIDENCE **Rt. 3, Box 440
Stevensville, Md. 21666**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-78	4-2-79	52-1001769	\$,723.36

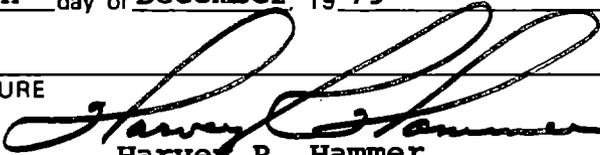
CLERK
1979 DEC -5 AM 9:30
QUEEN ANNE'S COUNTY

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

TOTAL \$ **\$,723.36**
1256

WITNESS my hand at **Baltimore, Maryland** on this

the **4th** day of **December** 19 **79**

SIGNATURE 
Harvey R. Hammer

TITLE **Chief, Special Procedures Staff**

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

No. 633

UNITED STATES

VS.

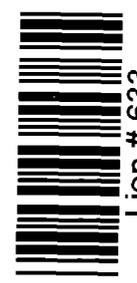
Willcliff Development Inc.

NOTICE OF TAX LIEN

Filed this 12th day of

June, 1979, at 3:48 P. m.

Marquette W. Mankin
Clerk (or Registrar).



Lien # 633

RECORDS SECTION

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
79-A-347

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
Willcliff Development Inc.

RESIDENCE
RD 1, Box 856
Stevensville, Md. 21666

1979 JUN 12 PM 3:48
 CLERK OF THE CIRCUIT COURT
 QUEEN ANNES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-77	7-17-78	22-2084784	723.18
940	12-31-77	10-16-78	"	79.80
941	3-31-78	10-23-78	"	2,071.72
941	6-30-78	11-13-78	"	801.99
941	9-30-78	12-25-78	"	12.09
940	12-31-78	3-12-79	"	76.55

PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md. 21617	1256	TOTAL	\$3,765.33
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WITNESS my hand at Easton, Md. on this
the 12th day of June 1979

SIGNATURE *Robert J. McDonald* 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. 1950-1, 125.)

No. 634

UNITED STATES

V S.

Yachtsmens Inn, Inc.

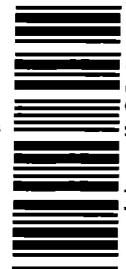
NOTICE OF TAX LIEN

Filed this 22nd day of

June, 1979, at 1:57 p.m.

Marguerite W. Markin
Clerk (or Registrar).

FORM 668 (REV 2-77)



Lien # 634

1979

634

1979

1979 JUN 22 1 57 PM

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
79-A-350

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 **Yachtsmans Inn Inc.**

RESIDENCE **P.O. Box 148
Chester, Md. 21619**

1979 JUN 22 PM 1:57
 CLERK OF COURT
 QUEEN ANNES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9-30-78	2-6-79	52-1034948	1,219.04
941	12-31-78	4-23-79	52-1034948	1,976.76
940	12-31-76	2-5-79	52-1034948	731.75

PLACE OF FILING **Clerk of the Circuit Court
Queen Annes County
Centreville, Md.** 1256 TOTAL \$ **3,926.55**

WITNESS my hand at Easton, Md. on this
the 21st day of June 1979

SIGNATURE *Robert J. McDonald* 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. 1950-1, 125.)

No. 634

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).

047
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REGISTERED INSTRUMENTS

RECORDS SECTION

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
79-1-350

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**79**, 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 **Yachtmans Inn Inc.**

RESIDENCE **P.O. Box 148
Chester, Md. 21619**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9-30-78	2-6-79	52-1034948	1,219.04
941	12-31-78	4-23-79	52-1034948	1,976.76
940	12-31-76	2-5-79	52-1034948	731.75
PLACE OF FILING Clerk of the Circuit Court Queen Anne's County Centreville, Md.				TOTAL \$ 3,926.55

WITNESS my hand at Baltimore, Maryland, on this
the 27th day of May, 1980

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. 1950-1, 125.)

No. 635

UNITED STATES

vs.

*Harold F. &
Patricia A.
Smith*

*1000 1st St
W. 1000 1st St
W. 1000 1st St
W.*

NOTICE OF TAX LIEN

Filed this 17th day of

July, 1979, at 2:22 p.m.
*in Liberts P 1, Folio 32a
Fed. Tax Lien record book
for R. H. Co.)*
Margaret W. Smith Clerk (or Registrar).

FORM 668 (REV 2-77)

#3 disc

1000 1st St
W. 1000 1st St
W. 1000 1st St
W.



Lien # 635

1000 1st St
W. 1000 1st St
W. 1000 1st St
W.

1000 1st St
W. 1000 1st St
W. 1000 1st St
W.

1000 1st St
W. 1000 1st St
W. 1000 1st St
W.

DISTRICT Baltimore, Md. SERIAL NUMBER 79-A-354

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.

1979 JUL 17 PM 2:22
 CLERK OF THE COURT
 QUEEN ANNE'S COUNTY

NAME OF TAXPAYER Harold F. & Patricia A. Smith

RESIDENCE Rt. 1, Box 258
Chester, Md. 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-77	5-15-78	215-44-65151	643.98
1040	12-31-78	5-14-79	215-44-6551	673.47

PLACE OF FILING Clerk of the Circuit Court
Queen Anne's County
Centreville, Md. 1256 TOTAL \$1,317.45

WITNESS my hand at Easton, Md. on this
 the 17th day of July 19 79

SIGNATURE R. McDonald 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. 1950-1, 125.)

635

James M. Smith

Form 668 (Z)

(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

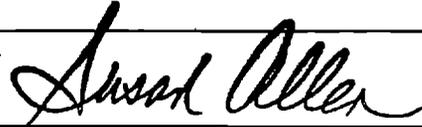
Certificate of Release of Federal Tax Lien

District Delaware/Maryland	Serial Number 79-A-354	For Use by Recording Office
<p>I certify that as to the following-name 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 <u>July 20th</u> 19 <u>97</u>, is authorized to note the books to show the release of this lien for these taxes and additions</p>		<p>RECEIVED CLERK, CIRCUIT COURT 97 JUN 30 PM 2:40 QUEEN ANNE'S COUNTY</p>
Name of Taxpayer Harold F. & Patricia A. Smith		
Residence Rt. 1, Box 258 Chester, MD 21619		

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	12/31/77	215-44-6551	05/15/78	06/16/84	643.98
1040	12/31/78	215-44-6551	05/14/79	06/15/85	673.47

Place of Filing Clerk of the Circuit Court Queen Anne's County Centreville, MD	Total \$ 1317.45
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This notice was prepared and signed at Baltimore, MD, on this, the 23rd day of June, 19 97.

Signature 	Title Chief, SPB
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(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)

No. 636

United States

vs.

*Margaret Deborah
C. Brooks, Jr.*

Notice of Tax Lien

Filed this 3rd day of

1979 at 11:00 P.M.

*in and with return Book page
53 Book 75P#1*

Marguerite W. Meeker
Clerk (or Registrar)

Form 668 (Rev. 6-78)

W.S. done

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.

(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—

(i) 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 to which the property subject to 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 636

(1) **General Rule.**—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office to 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, Md.	Serial Number 79-B-11-334	For Optional Use by Recording Office
-----------------------------------	-------------------------------------	--------------------------------------

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

CLERK OF THE CIRCUIT COURT
 QUEEN ANNE COUNTY
 BALTIMORE, MD.
 JUL 17 1979 PM 1:10

Name of Taxpayer George E & Deborah C. Brooks Jr.	
Residence Box 310-A RFD #4 Chestertown, Md. 21620	

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
1040/30	12-31-77	05-08-78	212-56-1990	849.21

Place of Filing Clerk of the Circuit Court of Queen Anne County Centerville, Md.	Total \$ 849.21 1256
--	--------------------------------

This notice was prepared and signed at Elkton, Md., on this,

the 17th day of July, 19 79

Signature <i>Robert C. Lawder</i> Robert C. Lawder	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, 1950-1, C.B. 125.)

636

United States

vs.

Release of Tax Lien

Filed this 21st day of
Nov., 19 79 M.,
and proper entry made in TSP #1
Book No. _____, page _____

Clerk (or Registrar).

Form **668**

Department of the Treasury, Internal Revenue Service

Certificate of Release of Federal Tax Lien

(Rev. September 1978)

District Baltimore, Md.	Serial Number 79-B-11-334	For Optional Use by Recording Office
-----------------------------------	-------------------------------------	--------------------------------------

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 August 3, 1979, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

George E & Deborah C. Brooks Jr

Residence

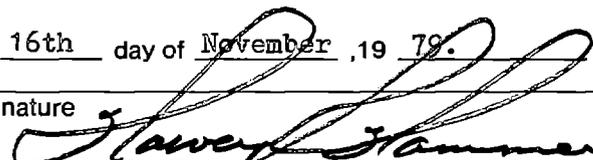
**Box 310-A RFD #1
Chestertown, Md. 21620**

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	12-31-77	05-08-78	212-56-1990	849.21

Place of Filing

**Clerk of the Circuit Court of Queen Anne County
Centerville, Md.****Total \$ 849.21**This certificate was prepared and signed at Baltimore, Maryland, on this,the 16th day of November, 19 79.

Signature


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, 1950-1, C.B. 125.)

lpr

Part 3 - To be used for recording purposes

Form 668 (Rev. 9-78)

No. 637

UNITED STATES

VS.

Harry P. Jester Jr

NOTICE OF TAX LIEN

Filed this 10th day of

August, 19 79, at 4:05 P. m.

Marguerite de Manbin
Clerk (or Registrar).



Lien # 637

NO. 637
Lien # 637

637

RECORDS SECTION

DISTRICT Baltimore, Md. SERIAL NUMBER 79-A-355

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 P. Jester, Jr.

RESIDENCE RD 1, Box 149
Millington, Md. 21651

PROPOSED
 CLERK OF THE COURT
 1979 AUG 10 PM 4:05
 QUEEN ANNES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9-30-78	5-14-79	52-0953275	2791.42
941	12-31-78	5-14-79	52-0953275	2985.79
941	3-31-79	6-4-79	520953275	1,044.25

PLACE OF FILING Clerk of the Circuit Court
Queen Annes County
Centreville, Md. 1256 TOTAL \$ 6,821.46

WITNESS my hand at Easton, Md. on this
 the 9th day of August, 1979

SIGNATURE Robert J. McDonald 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. 1950-1, 125.)

No. 637

UNITED STATES

V S.

Larry P. Jester Jr.

RELEASE OF TAX LIEN

Filed this 25th day of
Oct., 19 79-9:51 A.M.

and proper entry made in TSP#1

Book No. #1, page 32

Marguerite M. Rankin
Clerk (or Registrar).

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 **79-2-955**

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 10 1979 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.

RECORDED
INDEXED
OCT 16 1979
BALTIMORE, MD.

NAME OF TAXPAYER **Harry P. Jester, Jr.**

RESIDENCE **RR 1, Box 149
Millington, Md. 21651**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9-30-78	5-14-79	52-0953275	2791.42
941	12-31-78	5-14-79	52-0953275	2985.79
941	3-31-79	6-4-79	520953275	1,044.25

RECORDED
INDEXED
1979 OCT 25 AM 9:51
QUEEN ANNE'S COUNTY

PLACE OF FILING **Clerk of the Circuit Court
Queen Annes County
Centreville, Md.** 1256

TOTAL \$ **6,821.46**

WITNESS my hand at Baltimore, Maryland on this
the 16th day of October 19 79

SIGNATURE 
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. 1950-1, 125.)

No. 638

United States

SECRET

VS.

Hubert S. Morrison
Employer

Notice of Tax Lien

Filed this 15th day of August 1979 at 10:58 AM

Marguerite Le Mather
Clark (or Registrar)

Form 668 (Rev 8-78)

38

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Lien # 638

quired 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 refilled during the required refiling period shall be effective only —

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.



TYPIST

YOU MAY SEPARATE FORM AT PERFORATION ABOVE FOR CORRECTIONS WITHOUT REMOVING SET FROM YOUR TYPEWRITER.



Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 79-A-777	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED
 1979 AUG 15 11 15 AM
 QUEEN ANNE'S COUNTY

Name of Taxpayer
Richard E. & Marion B. Snyder

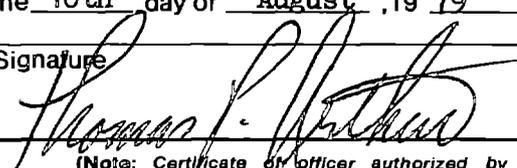
Residence
**23 Harbor Road Box 10615
Rehoboth, Delaware 19971**

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-74	02-21-79	052-20-1897	84,463.32
1040	12-31-77	12-25-78	052-20-1897	21,271.05

Place of Filing Clerk Of Circuit Court Of Queen Anne's County Centreville, Maryland	Total \$105,734.37 1256
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This notice was prepared and signed at Annapolis, Maryland, on this,

the 10th day of August, 19 79

Signature 	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

638

United States

vs.

Partial

Release of Tax Lien

Filed this _____ day of

_____, 19 _____ M.,

and proper entry made in _____

Book No. _____, page _____

RECEIVED

Clerk (or Registrar)

Form **668(C)**

(Rev. Dec. 1982)

Certificate of Release of Federal Tax Lien

District

Baltimore

Serial Number

79-A-777

For Optional Use by Recording Office

RECEIVED
 CLERK, CIRCUIT COURT
 1983 APR 18 AM 10:03
 QUEEN ANNE'S COUNTY

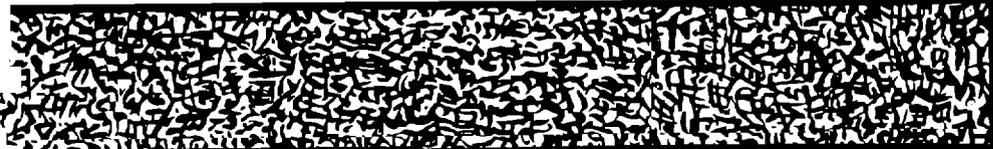
I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 15, 1979, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Richard E. & Marion B. Snyder

Residence

**23 Harbor Road Box 10615
 Rehoboth, Delaware 19971**



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	12-31-74	052-20-1897	2-21-79	3-23-85	84,463.32
<p>This is a partial release of the Federal Tax Lien and is only applicable to the period cited above. The lien remains in effect as to the other period cited on the original filing.</p>					

Place of Filing

**Clerk of Circuit Court
 of Queen Anne's County
 Centreville, Maryland**

Total

\$ 84,463.32

This certificate was prepared and signed at Baltimore, Maryland, on this,

the 14th day of April, 1983

Signature

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, 1950-1, C.B. 125.)

No. 639

UNITED STATES

VS.

*Robert J. Sincaglia
& Co., LLC*

NOTICE OF TAX LIEN

Filed this 15th day of

August, 1979, at 10:35P m.

*recorded in Fed Tax Lien Book
TSP # 1 folio 32*

Margaret W. Martin
Clerk (or Registrar).

FORM 668 (REV 2-77)

#3 due



Lien # 639

RECORDED 881016

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
79-A-356

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 J. Sinagra & Co. Inc.

RESIDENCE
301 E. Water St.
Centreville, Md. 21617

QUEEN ANNES'S COUNTY
 1979 AUG 15 AM 10:28
 CLEMENS
 101

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12-31-77	5-21-79	52-1042886	986.17
941	3-30-78	12-18-78	52-1042886	440.15
941	6-30-78	12-18-78	52-1042886	619.82
941	9-30-78	5-28-79	52-1042886	1,518.48
941	12-31-78	5-28-79	52-1042886	1,591.12
940	12-31-78	5-21-79	52-1042886	111.78

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

TOTAL \$ 5,267.52

1256

WITNESS my hand at Easton, Md. on this

the 14th day of August 19 79

SIGNATURE
Robert J. McDonald

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. 1950-1, 125.)

No. 639.

UNITED STATES

V S .

RELEASE OF TAX LIEN

Filed this 24th day of August, 1979 3:21 P. M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

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 **79-1-356**

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 15, 1979, 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 **Robert J. Sinagra & Co. Inc.**

RESIDENCE **301 E. Water St.
Centreville, Md. 21617**

CLERK OF COURT
 1979 AUG 24 PM 3:21
 QUEEN ANNES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12-31-77	5-21-79	52-1042886	986.17
941	3-30-78	12-18-78	52-1042886	440.15
941	6-30-78	12-18-78	52-1042886	619.82
941	9-30-78	5-28-79	52-1042886	1,518.48
941	12-31-78	5-28-79	52-1042886	1,591.12
940	12-31-78	5-21-79	52-1042886	111.78

PLACE OF FILING **Clerk of the Circuit Court
Queen Annes County
Centreville, Md.** 1256

TOTAL **\$5,267.52**

WITNESS my hand at Baltimore, Maryland on this

the 23rd day of August, 19 79

SIGNATURE 
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. 1950-1, 125.)

No. 640

UNITED STATES

V S.

John E. + Cheryl A. Wilkins

NOTICE OF TAX LIEN

Filed this 29th day of

Aug, 1979, at 12:53 P. m.

Marguerite M. Manpin
Clerk (or Registrar).



Lien # 640

SEARCHED
INDEXED
SERIALIZED
FILED

1979

20000 60000

DISTRICT **Baltimore** SERIAL NUMBER **79-A-785**

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 **John E. & Cheryl A. Wilkins**

RESIDENCE **Rt. 1, Box 95
Grasonville, Md. 21638**

REC'D
 CLERK OF COURT
 1979 AUG 29 PM 12:53
 QUEEN ANNES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-77	5-29-78	214-54-9572	2,421.61

PLACE OF FILING **Clerk of the Circuit Court
Queen Annes County
Centreville, Md. 21617** 1256 **TOTAL \$ 2,421.61**

WITNESS my hand at Easton, Md. on this, the 28th day of August 1979

SIGNATURE *Robert J. McDonald* 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. 1950-1, 125.)

No. 641

UNITED STATES

VS.

Ralph M. Doad

NOTICE OF TAX LIEN

Filed this 29th day of

August, 1979, at 12:54 m.

Marguerite W. Markin

Clerk (or Registrar)

FORM 668 (REV 2-77)

01 1979

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1979



Lien # 641

U.S. DEPARTMENT OF THE TREASURY
OFFICE OF THE CLERK OF THE SUPREME COURT
WASHINGTON, D.C. 20540

1979

1979

1979

TECHNICAL SERVICES

1979

DISTRICT Baltimore, Md. SERIAL NUMBER 79-A-356

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 Ralph M. Dodd

RESIDENCE P.O. Box 51
Church Hill, Md. 21623

1979 AUG 29 PM 12:54
 CLERK OF THE COURT
 QUEEN ANNES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-77	6-19-78	215-26-5081	1,786.18
1040	12-31-78	7-2-79	215-26-5081	2,406.09

PLACE OF FILING Clerk of the Circuit Court
Queen Annes County
Centreville, Md. 1256 TOTAL \$ 4,192.27

WITNESS my hand at Easton, Md. on this
 the 28th day of August 19 79

SIGNATURE Robert J. McDonald 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. 1950-1, 125.)

No. 642

UNITED STATES

V S.

Thomas Brothers Construction Inc.

NOTICE OF TAX LIEN

Filed this 31st day of August, 19 79, at 11:45 A.M.

Marguerite W. Menken
Clerk (or Registrar).



Lien # 642

REGISTERED

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
79-A-787

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 Thomas Brothers Construction Inc.

RESIDENCE Thompson Creek Rd.
P.O. Box 52
Stevensville, Md. 21666

1979 AUG 31 AM 11:45
 CLERK OF THE CIRCUIT COURT
 QUEEN ANNES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (a)
941	12-31-78	6-18-79	52-1110820	1,528.87

PLACE OF FILING Clerk of the Circuit Court
Queen Annes County
Centreville, Md. 1256 TOTAL \$ 1,528.87

WITNESS my hand at Easton, Md. on this
the 30th day of August 1979

SIGNATURE
Robert J. McDonald

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. 1950-1, 125.)

Clerk (or Registrar)

Book No. _____, page _____

and proper entry made in _____

_____ M., 19 _____

Filed this _____ day of _____

Release of Tax Lien

vs.

United States

645

Form **668(Z)**
(Rev. April 1984)

104

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District
BALTIMORE, MD

Serial Number
528913310

For Optional Use by Recording Office

RECEIVED
CLERK OF CIRCUIT COURT
1989 AUG 29 AM 9:54
QUEEN ANNE'S COUNTY

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 August 31, 1989, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **THOMAS BROTHERS CONSTRUCTION INC
a CORPORATION**

Residence **F. O. BOX 52 THOMPSON CREEK RD
STEVENSVILLE, MD 21666**

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.
n/a n/a n/a n/a

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)
941	12/31/78	52-1110820	06/18/79	07/18/85	1528.87

Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE COUNTY CENTREVILLE, MD 21617	Total	\$ 1528.87
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This certificate was prepared and signed at BALTIMORE, MD, on this, the 24th day of August, 19 89

Signature *James Howard* Title Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

U.S. GPO 1987-181-471/65749

E.I. # 36-2705514

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
79-A-788

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 Chester Construction Company Inc.

RESIDENCE C/O Ronald K. Golt
44 Rol Park
Millersville, Md. 21108

1979 AUG 31 AM 11:45
 CLERK OF THE CIRCUIT COURT
 QUEEN ANNES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (a)
940	12-31-77	7-2-79	52-1101111	302.27
941	12-31-77	4-2-79	52-1101111	2,071.92
941	3-31-78	3-26-79	52-1101111	910.33
941	6-30-78	4-2-79	52-1101111	702.42

PLACE OF FILING <u>Clerk of the Circuit Court Queen Annes County Centreville, Md.</u>	<u>1256</u>	TOTAL	<u>\$3,986.94</u>
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WITNESS my hand at Easton, Md. on this
the 30th day of August 1979

SIGNATURE <i>Robert J. McDonald</i>	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. 1950-1, 125.)

No. 644

UNITED STATES

VS.

NOTICE OF TAX LIEN

Filed this 24th day of

October, 1979, at 10:33 A.m.

TSP #1 folio 32

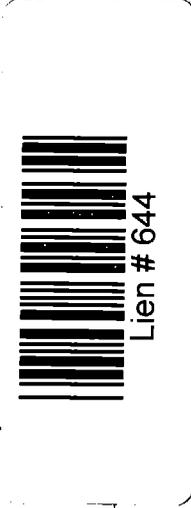
Marguerite de Manpin
Clerk (or Registrar).

5-13-91
5-14-91
5-15-91

5-17-91
5-18-91
5-19-91

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6-5-91
6-6-91
6-7-91
6-8-91
6-9-91
6-10-91
6-11-91
6-12-91



Be sure to enter
number of alien when
submitting

6501

6501

6501

TECH. CO. 6501

Handwritten signature

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

79-A-790

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

Philip H. & Marie D. Marshner

RESIDENCE

P.O. Box 220
Stevensville, Md. 21666

QUEEN ANNE'S COUNTY
 1979 OCT 24 AM 10:33
 CLERK OF THE COURT

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-76	8-13-79	212-44-6636	703.73
1040	12-31-78	5-28-79	212-44-6636	2,162.82
PLACE OF FILING			TOTAL	\$ 2,866.55
Clerk of the Circuit Court Queen Anne's County Centreville, Md.			1256	

WITNESS my hand at Easton, Md. on this.

the 22nd day of October, 19 79

SIGNATURE

Robert J. McDonald

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. 1950-1, 125.)

No.

644

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).

FREESTATE TITLE CORPORATION
Village Green Center Bldg. No. 6
Crofton, Maryland 21114
721-7505, 261-6110

830352

DISTRICT **Baltimore, Md.** SERIAL NUMBER **79-1-70**

JUN 23-83 A #21785 *****3 00

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 24, 1979, 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.

RECEIVED
CLERK, CIRCUIT COURT
1983 JUN 23 5PM 12:00
QUEEN ANNES COUNTY

NAME OF TAXPAYER **Phillip H. & Marie B. Gardner**

RESIDENCE **P.O. Box 220
Stevensville, Md. 21666**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-76	8-13-79	212-44-6636	703.73
1040	12-31-78	5-28-79	212-44-6636	2,162.82

PLACE OF FILING **Clerk of the Circuit Court
Queen Anne's County
Centreville, Md.** 1256 TOTAL \$2,866.55

WITNESS my hand at Baltimore, Maryland on this, the 15th day of June, 1983

SIGNATURE *Joan Thomas* TITLE **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. 1950-1, 125.) mhj

No. 645

UNITED STATES

V S.

*Chesapeake Bay
Yachting Center, Inc.*

NOTICE OF TAX LIEN

Filed this 1st day of

Nov, 19 79, at 2:46 P m.

*recorded in TST NO. 1, folio 24
Real Tax Lien Record*

Margaret W. Martin
Clerk (or Registrar)

FORM 668 (REV 2-77)

3dlc



Lien # 645

State to which
return shall be
sent.

cat

cat

REC'D BY EMPLOYE

DISTRICT Baltimore, Md. SERIAL NUMBER 79-A-795

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 Bay Yachting Center Inc.

RESIDENCE Stevensville, Md. 21666

CLERK OF THE CIRCUIT COURT
 QUEEN ANNE'S COUNTY
 NOV 1979 - 1 PM 2:45

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-79	9-3-79	52-1008498	122.97
941	6-30-79	9-17-79	52-1008498	10,048.49

PLACE OF FILING Clerk of the Circuit Court
Queen Anne's County
Centreville, Md. 1256 TOTAL \$ 10,171.46

WITNESS my hand at Easton, Md. on this
 the 1st day of November 19 79

SIGNATURE Robert J. McDonald 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. 1950-1, 125.)

No. 646

United States

VS.

Carl W. Hillward, Jr.

Notice of Tax Lien

Filed this 1st day of Nov 19 77 at 2:47 P.M.

Clerk (or Registrar)

Form 688 (Rev. 9-78)

H. Hill

Ward in 750 No. 1, Apt 8 of a tax map block located in Washington, D.C. - Northern

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.

(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.**—
 - (i) **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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Lien # 646

Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. September 1978)

District Baltimore	Serial Number 80-A-078	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer: Earl R. Hubbard, Jr.

Residence: 8176 Ritchie Highway
Pasadena, Maryland 21122

ANNE ARUNDEL COUNTY
 1979 OCT 26 PM 2:50

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
941	03-31-78	07-03-78	52-0714428	3,416.81
941	06-30-78	11-27-78	52-0714428	4,207.44
941	09-30-78	12-25-78	52-0714428	146.10
941	12-31-78	03-19-79	52-0714428	5,255.20
941	03-31-79	08-27-79	52-0714428	4,410.43
941	06-30-79	09-17-79	52-0714428	4,896.06
940	12-31-78	04-23-79	52-0714428	297.60

Place of Filing Clerk Of Circuit Court Of Queen Anne's County Centerville, Maryland	Total	\$22,629.64
	1256	

This notice was prepared and signed at Annapolis, Maryland, on this, the 26th day of October, 19 79

Signature 	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, 1950-1, C.B. 125.)

No. 647

UNITED STATES

VS.

*Kama Enterprises, Inc.
Chesapeake Restaurant*

NOTICE OF TAX LIEN

Filed this 29th day of
Nov., 1979, at 10:11 A. m.

Marguerite W. Mankin
Clerk (or Registrar).



Lien # 647

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
80-0-153

DEPARTMENT OF THE TREASURY
 NOV 20 1979
 BALTIMORE, MARYLAND

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
Kama Enterprises, Inc.
Chesapeake Restaurant

RESIDENCE
P.O. Box 164
Grasonville, Md. 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6-30-78	9-25-78	52-1087294	224.20
941	12-31-78	5-7-79	52-1087294	5171.42
940	12-31-78	5-7-79	52-1087294	260.62
941	3-31-79	8-13-79	52-1087294	139.29
941	6-30-79	9-10-79	52-1087294	2426.15

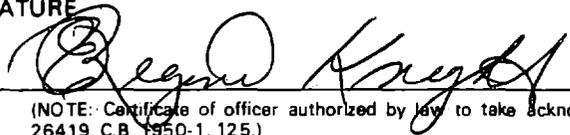
PLACE OF FILING
Clerk of Circuit Court
Queen Anne County
Centerville, Md. 21617

TOTAL \$ 8,221.68
1256

BA 7936:jk
C:COF:OGI

WITNESS my hand at Baltimore, Maryland on this

the 14th day of November, 1979

SIGNATURE


TITLE
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. 1950-1, 125.)

No. 647

UNITED STATES

V S.

RELEASE OF TAX LIEN

Filed this 25th day of

August, 19 80 9:43A M.

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

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 000-155

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 29, 1979 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
Kona Enterprises, Inc.
Chesapeake Restaurant

RESIDENCE
P.O. Box 164
Crozonville, Md. 21638

CLERK OF CIRCUIT COURT
QUEEN ANNE'S COUNTY
1530 AUG 25 AM 9:43
FPL 6

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6-30-78	9-25-78	52-1087294	224.20
941	12-31-78	5-9-79	52-1087294	5471.42
940	12-31-78	5-7-79	52-1087294	250.62
941	3-31-79	8-13-79	52-1087294	139.29
941	6-30-79	9-10-79	52-1087294	2426.15

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

TOTAL \$ 8,221.68
1256

WITNESS my hand at Baltimore, Maryland on this

the 14th day of August 19 80

SIGNATURE 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. 1950-1, 125.)

No. 648

United States

VS.

Frederic J. Dauterive

Notice of Tax Lien

Filed this 10th day of Dec. 1979, at 9:29 A.M.

W. J. [Signature]
Clerk (or Registrar)

Form 668 (Rev. 6-76)

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 who notices thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any

Lien # 648

(4) **Timing Of Notice.**—For purposes of this section—

(1) **General Rule.**—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (1) 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 each notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(c) **Disclosure Of Certain Returns And Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(e), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Maryland	5220-80-27-110	DEC 10 AM 9:28

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

Fredric B. Lauterbach

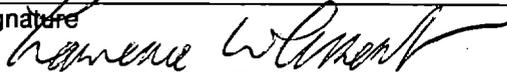
Residence

Rt. 1 South, P.O. Box 148
Stevensville, MD 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	7812	13 Aug 79	579-48-1150	1,799.51
Place of Filing			Clerk of the Circuit Court of Queen Anne County Centerville, MD 21617	
			1256	Total \$ 1,799.51

This notice was prepared and signed at Wheaton, Maryland, on this,the 7th day of December, 19 79

Signature



Lawrence W. Ament

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, 1950-1, C.B. 125.)

Part 1 - To be kept by recording officeForm **668** (Rev. 9-78)

No. 649

United States

Harry J. Tucker vs.

Notice of Tax Lien

Filed this 15th day of
January, 19 80, at 10:41 A m.

Marguerite W. Hawkins
Clerk (or Registrar).



Lien # 649

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 73-S-230	For Optional Use By Recording Office
------------------------------	----------------------------------	--------------------------------------

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
Harry J. Tucker

Residence
**RFD #1
Chestertown, Maryland 21620**

DEPT. OF THE TREASURY
 1980 JUN -4 AM 10:41
 CLEARING HOUSE

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	01	7203	4-11-73	52-0512395	1,096.99
941	01	7206	4-11-73	" "	1,492.72
941	01	7209	4-11-73	" "	1,268.25
941	01	7212	4-11-73	" "	713.94
940	10	7212	4-11-73	" "	580.60

Place of Filing
**Clerk of the Circuit Court
for Queen Anne County
Centreville, Maryland 21617**

Total **\$ 5,152.50**

Notice of Federal Tax Lien Refiling

IRS Serial Number 80-SPS-193-F Recorder's Identification Number _____

Notice Filed With Clerk of the Circuit Court
for Queen Anne County Date _____

Taxpayer's Address (If different than shown above) _____

Signature  Title Acting Chief, Special
Procedures Staff

This notice was prepared and signed at Salisbury, Maryland, on this, the 23rd day of April, 19 73

Signature /s/ 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, 1950-1, C.B. 125.)

649 09 34

PROBATION DEPARTMENT
1001 LEB - 3 W 11: 35

RECORDED
INDEXED
SERIALIZED
FILED
OCT 11 1964
FBI - WASHINGTON

Form **668-F**
(Rev. October 1978)

Department of the Treasury-Internal Revenue Service
Certificate of Release of Federal Tax Lien

District **Baltimore** Serial Number **73-S-230** For Optional Use By Recording Office

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 January 4, 19 80, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1981 FEB -2 AM 11:22
QUEEN ANNE'S COUNTY

Name of Taxpayer
Henry J. Tucker

Residence
**EDD #1
Chestertown, Maryland 21620**

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	01	7203	4-11-73	52-0512395	1,096.99
941	01	7206	4-11-73	" "	1,492.72
941	01	7209	4-11-73	" "	1,268.25
941	01	7212	4-11-73	" "	713.94
940	30	7212	4-11-73	" "	580.60

Place of Filing **Clerk of the Circuit Court
for Queen Anne County
Centreville, Maryland 21617** Total ▶ \$ **5,152.50**

Notice of Federal Tax Lien Refiling

IRS Serial Number 80-SPE-193-P Recorder's Identification Number _____
 Notice Filed With Clerk of the Circuit Court
for Queen Anne County Date _____
 Taxpayer's Address (If different than shown above) _____
 Signature Richard Tober Title Acting Chief, Special
Procedures Staff

This certificate was prepared and signed at Baltimore, MD, on this, the 28th day of January, 19 81
Signature Harvey R. Hammer Title Chief, Special Procedures Staff
Harvey R. Hammer

No. 650

United States

vs.

Harry J. Tucker

Notice of Tax Lien

Filed this 14th day of Oct, 1988, at 10:42 AM m.

Clerk (or Registrar).



Lien # 650

Department of the Treasury-Internal Revenue Service
Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 74-S-294	<i>For Optional Use By Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

CLEARED
 1980 JAN -4 AM 10:42
 QUEEN ANNE'S COUNTY

Name of Taxpayer
Harry J. Tucker

Residence
**RFD #1
Chestertown, Maryland**

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	01	7309	12-12-73	52-0512395	918.19

Place of Filing Clerk of the Circuit Court for Queen Anne County Centreville, Maryland 21717	Total	\$ 918.19
--	-------	------------------

Notice of Federal Tax Lien Refiling

IRS Serial Number 80-SPS-195-F Recorder's Identification Number _____

Notice Filed With Clerk of the Circuit Court
for Queen Anne County Date _____

Taxpayer's Address (If different than shown above) _____

Signature *Richard T. Topper* Title Acting Chief, Special
Procedures Staff

This notice was prepared and signed at Salisbury, Maryland, on this
 the 5th day of March, 19 74

Signature /s/ Richard P. Hubbard Title Revenue Officer

Department of the Treasury-Internal Revenue Service
Certificate of Release of Federal Tax Lien

District Baltimore	Serial Number 74-S-294	<i>For Optional Use By Recording Office</i>
------------------------------	----------------------------------	---

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 January 4, 19 80, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
QUEEN ANNE'S COUNTY
1981 FEB -2 AM 11:22

Name of Taxpayer Harry J. Tucker
Residence RD #1 Chestertown, Maryland

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	01	7309	12-12-73	52-0512395	918.19

Place of Filing Clerk of the Circuit Court for Queen Anne County Centreville, Maryland 21717	Total	\$ 918.19
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Notice of Federal Tax Lien Refiling

IRS Serial Number <u>80-SPS-195-F</u>	Recorder's Identification Number _____
Notice Filed With <u>Clerk of the Circuit Court for Queen Anne County</u>	Date _____
Taxpayer's Address (If different than shown above) _____	
Signature <u>Richard T. Tomer</u>	Title <u>Acting Chief, Special Procedures Staff</u>

This certificate was prepared and signed at Baltimore, MD, on this, the 28th day of January, 19 81

Signature **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, 1950-1, C.B. 125.)

No. 651

United States

vs.
Abney J. Wheeler

Notice of Tax Lien

Filed this 7th day of

June 19 80 at 10:30 a.m.
Richard E. Green
Registrar
Clerk (or Registrar).

Form 668-F (Rev. 10-78)

3d



Lien # 651

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 74-S-98	<i>For Optional Use By Recording Office</i>
<p>As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</p>		<p style="writing-mode: vertical-rl; transform: rotate(180deg);"> RECEIVED 1980 JUN -7 AM 10:30 QUEEN ANNE COUNTY </p>
Name of Taxpayer Harry J. Tucker		
Residence Chestertown, Maryland 21620		

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	01	7303	6-15-73	52-0512395	322.26
Place of Filing Clerk of the Circuit Court for Queen Anne County Centreville, Maryland 21617					Total ▶ \$ 322.26

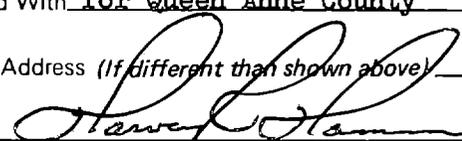
Notice of Federal Tax Lien Refiling

IRS Serial Number 80-SPS-197-F Recorder's Identification Number _____

Clerk of the Circuit Court

Notice Filed With for Queen Anne County Date _____

Taxpayer's Address (If different than shown above) _____

Signature  Title Chief, Special Procedures Staff

Harvey R. Hammer

This notice was prepared and signed at Salisbury, Maryland, on this, the 23rd day of August, 19 73.

Signature /s/ Walter Dean 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, 1950-1, C.B. 125.)

No.

651

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19 ____, at ____ m.

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar)

Form **668-F**
(Rev. October 1978)

Department of the Treasury-Internal Revenue Service
Certificate of Release of Federal Tax Lien

District **Baltimore** Serial Number **74-S-98** For Optional Use By Recording Office

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 January 7, 19 80, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **Harry J. Tucker**
Residence **Chester town, Maryland 21620**

RECEIVED
CLERK, CIRCUIT COURT
1981 FEB - 2 AM 11: 22
QUEEN ANNE'S COUNTY

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	01	7303	6-15-73	52-0512395	322.26

Place of Filing **Clerk of the Circuit Court for Queen Anne County Centreville, Maryland 21647** Total \$ **322.26**

Notice of Federal Tax Lien Refiling

IRS Serial Number 80-SPE-197-F Recorder's Identification Number _____
Notice Filed With Clerk of the Circuit Court for Queen Anne County Date _____
Taxpayer's Address (If different than shown above) _____
Signature Harvey R. Hammer Title Chief, Special Procedures Staff

This certificate was prepared and signed at Baltimore, MD, on this, the 28th day of January, 19 81
Signature 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, 1950-1, C.B. 125.)

No. 652

United States

vs.

Nancy J. Tucker

Notice of Tax Lien



Lien # 652

Filed this 7th day of Jan, 19 70 at 11 m.

*Put in record book
Tax # 1, York 34*
Maureen W. Morris
Clerk (or Registrar).

\$3 due

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 74-S-365	<i>For Optional Use By Recording Office</i>
<p>As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.</p>		<p style="writing-mode: vertical-rl; transform: rotate(180deg);"> REC'D MAR -7 AM 10:36 QUEEN ANNE'S COUNTY </p>
Name of Taxpayer Harry J. Tucker		
Residence Chestertown, Maryland 21620		

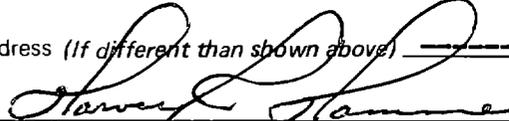
Kind of Tax <i>(a)</i>	MFT <i>(b)</i>	Tax Period Ended <i>(c)</i>	Date of Assessment <i>(d)</i>	Identifying Number <i>(e)</i>	Unpaid Balance of Assessment <i>(f)</i>
941	01	7306	10-15-73	52-0512395	750.02
Place of Filing Clerk of the Circuit Court for Queen Anne County, Centreville, Maryland 21617					Total ▶ \$ 750.02

Notice of Federal Tax Lien Refiling

IRS Serial Number 80-SPS-198-F Recorder's Identification Number _____

Notice Filed With Clerk of the Circuit Court for Queen Anne County Date _____

Taxpayer's Address *(if different than shown above)* _____

Signature  Title **Chief, Special Procedures Staff**

Harvey R. Hammer

This notice was prepared and signed at Salisbury, Maryland, on this, the 18th day of April, 19 74.

Signature /s/ Richard P. Hubbard Title Revenue Officer

No. 652

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19 ____, at ____ m.

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

Clerk (or Registrar).

Department of the Treasury-Internal Revenue Service
Certificate of Release of Federal Tax Lien

District **Baltimore** Serial Number **74-8-365** For Optional Use By Recording Office

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 January 7, 19 80, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
 CLERK, CIRCUIT COURT
 1981 FEB -2 AM 11:22
 QUEEN ANNE'S COUNTY

Name of Taxpayer
Harry J. Tucker

Residence
Chestertown, Maryland 29620

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	01	7306	10-15-73	52-0512305	750.02

Place of Filing **Clerk of the Circuit Court for Queen Anne County Centreville, Maryland 21617** Total \$ **750.02**

Notice of Federal Tax Lien Refiling

IRS Serial Number 80-SPS-198-F Recorder's Identification Number _____

Notice Filed With Clerk of the Circuit Court for Queen Anne County Date _____

Taxpayer's Address (If different than shown above) _____

Signature Harvey R. Hammer Title Chief, Special Procedures Staff

This certificate was prepared and signed at Baltimore, MD, on this, the 28th day of January, 19 81

Signature Harvey R. Hammer Title Chief, Special Procedures Staff

No. 1053

UNITED STATES

vs.

Rudolph M. & Bessie M. Green

NOTICE OF TAX LIEN

Filed this 7th day of

Jun, 19 80, at 10:30 A m.

TSP No. 1, Folio 34, Freedom Loan Record Book, Magnate W. Markin
Clerk (or Registrar).

FORM 668 (REV 2-77)

A 3 due



Lien # 653

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
80-0-304

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

Rudolph M. & Buelah M. Green

RESIDENCE

Box 646
Chester, Md. 21619

RECEIVED
 BALTIMORE COUNTY
 1979 DEC 17 AM 10 38

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	5-27-74	218-20-9118	752.88
1040	12-31-75	5-31-75	218-20-9118	163.99

PLACE OF FILING C:COF:OGI	IA7944:jk	Clerk of Circuit Court Queen Anne County Centerville, Md. 21617	TOTAL \$ 916.87 #1256
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WITNESS my hand at Baltimore, Maryland, on this
the 13th day of December, 19 79

SIGNATURE <i>Regina Knight</i>	TITLE 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. 1950-1, 125.)

No. 653

UNITED STATES

V S .

RELEASE OF TAX LIEN

Filed this 24th day of
Sept, 19 81 M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

DISTRICT
Baltimore, Maryland

SERIAL NUMBER
62-2-30

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 7, 1980 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

Rudolph H. & Susie E. Green

RESIDENCE

**Box 646
Chester, Md. 21619**

RECEIVED
CLERK, CIRCUIT COURT
1981 SEP 24 AM 10:08
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	5-27-74	218-20-9118	752.58
1040	12-31-73	5-31-75	218-20-9118	163.99

PLACE OF FILING

GIC02:001

IA7944:ja

**Clerk of Circuit Court
Queen Anne County
Centerville, Md. 21617**

TOTAL \$ **916.57**

91256

WITNESS my hand at Baltimore, Maryland on this

the 17 day of September, 1981

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. 1950-1, 125.)

No. 654

United States

vs.

Joseph Giordano

Notice of Tax Lien



Lien # 654

Filed this 8th day of Jan, 1980, at 12:37 PM m.

Clerk (or Registrar).

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 74-B-16-184	For Optional Use By Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
**Joseph Giordano
Eastpoint Barber Shop**

Residence
**7839 Eastpoint Mall, Suite 7
Baltimore, Maryland 21224**

RECEIVED
 BALTIMORE COUNTY
 NOV 28 1973

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	01	6312	10-15-73	52-0900505	3,928.71
941	01	6403	10-15-73	" "	3,739.35
941	01	6406	10-15-73	" "	3,098.80
941	01	6409	10-15-73	" "	3,271.64
941	01	6412	10-15-73	" "	3,195.75
941	01	6503	10-15-73	" "	2,800.22
941	01	6506	10-15-73	" "	3,023.32
941	01	6509	10-15-73	" "	2,965.21
941	01	6512	10-15-73	" "	3,152.77
Total					\$ 29,175.77

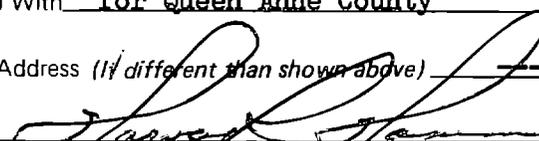
Place of Filing
**Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland**

Notice of Federal Tax Lien Refiling

IRS Serial Number 80-SPS-215-F Recorder's Identification Number _____

Notice Filed With Clerk of the Circuit Court
for Queen Anne County Date _____

Taxpayer's Address (If different than shown above) _____

Signature  Title Chief, Special Procedures Staff

Harvey R. Hammer

This notice was prepared and signed at Baltimore, Maryland, on this, the 28th day of November, 19 73

Signature /s/ John J. Lubertine Title Group Manager

No. 655

United States

vs.

Joseph Giordano

Notice of Tax Lien

Filed this 8th day of Jan, 19 80, at 12:37 m.

Clerk (or Registrar)



Lien # 655

Department of the Treasury-Internal Revenue Service
Notice of Federal Tax Lien Under Internal Revenue Laws

District **Baltimore** Serial Number **74-B-16-176** For Optional Use By Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

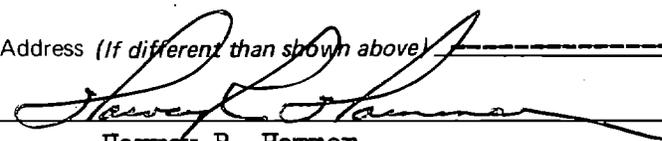
Name of Taxpayer **Joseph Giordano
Eastpoint Barber Shop**
Residence **7839 Eastpoint Mall Suite 7
Baltimore, Maryland 21224**

QUEEN ANNE COUNTY
 1970 JUN -9 PM 12:27
 CLERK OF THE COURT

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
940	10	12-31-63	10-15-73	52-0900505	1,846.96
940	10	12-31-64	10-15-73	" "	1,679.87
940	10	12-31-65	10-15-73	" "	1,549.47
940	10	12-31-66	10-15-73	" "	1,561.73
940	10	12-31-67	10-15-73	" "	1,209.78
940	10	12-31-68	10-15-73	" "	1,033.09
940	10	12-31-69	10-15-73	" "	1,166.63

Place of Filing **Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland** Total **\$ 10,047.53**

Notice of Federal Tax Lien Refiling

IRS Serial Number **80-SPS-220-F** Recorder's Identification Number _____
 Notice Filed With **Clerk of the Circuit Court
of Queen Anne County** Date _____
 Taxpayer's Address (If different than shown above) _____
 Signature  Title **Chief, Special Procedures Staff**

This notice was prepared and signed at **Baltimore, Maryland**, on this, the **21st** day of **November**, 19 **73**
 Signature **/s/ John J. Lubertine** Title **Group Manager**

No. 656

United States

vs.

Sol Surasky

Notice of Tax Lien

Filed this 8th day of Jan., 19 80, at 12:38 PM m.

Clerk (or Registrar).



Lien # 656

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 75-B-16-206	<i>For Optional Use By Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

QUEEN ANNE'S COUNTY
 1980 JAN -8 PM 12:38
 CLERK OF THE COURT

Name of Taxpayer
Sol Surasky Surasky Coat Company

Residence
**333 W. Baltimore Street
Baltimore, Maryland 21201**

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	01	03-31-74	06-24-74	52-0854412	8,286.13
941	01	09-30-73	12-24-73	" "	459.78
941	01	06-30-74	09-16-74	" "	1,988.17
941	01	12-31-73	09-16-74	" "	543.55
941	01	09-30-74	12-23-74	" "	500.07

Place of Filing Clerk of the Circuit Court of Queen Anne County Centreville, Maryland	Total	\$ 11,777.70
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Notice of Federal Tax Lien Refiling

IRS Serial Number 80-SPS-223-F Recorder's Identification Number _____

Clerk of the Circuit Court

Notice Filed With of Queen Anne County Date _____

Taxpayer's Address (If different than shown above) _____

Signature Harvey R. Hammer Title **Chief, Special Procedures Staff**

This notice was prepared and signed at Baltimore, Maryland, on this,

the 29th day of January, 19 75

Signature /s/ John J. Lubertine Title **Group Manager**

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

No. 657

United States

VS.

Wm. S. Frederick

Notice of Tax Lien

Filed this 14th day of Feb., 1988, at 9:36 A.M.

Clerk (or Registrar)

Form 668 (Rev. 9-76)

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.

(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-

(i) 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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 657

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien. - If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80-B-14-319	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

William E. Tucker, Jr.

Residence

6920 Donachie Road
Baltimore, Maryland 21239

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	7712	11-20-78	217-22-7962	5,779.49
1040/30	7812	11-26-79	217-22-7962	15,771.74

Place of Filing

Clerk of the Circuit Court
of Queen Anne County
Centerville, MarylandTotal \$ 21,551.23
1256This notice was prepared and signed at Baltimore, Maryland, on this,the 13th day of February, 1980.

Signature

V. P. Rice for J. Beasell 14-07

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. 96419, 1950-1, C.B. 125.)

Part 1. — To be kept by recording office.)

Form 668 (Rev. 9-78)

657.

United States

vs.

Wm. E. Tucker Jr.

Release of Tax Lien

Filed this 9th day of Dec, 1982 12:44 P.M.

and proper entry made in TSP
Book No. 1, page 34

Margaret A. [Signature]
Clerk (or Registrar)

Certificate of Release of Federal Tax Lien

(Rev. September 1978)

District Baltimore	Serial Number 80-5-14-319	For Optional Use by Recording Office
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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 February 14, 1980, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
 CLERK, CIRCUIT COURT
 1982 DEC -9 PM 12:44
 QUEEN ANNE'S COUNTY

Name of Taxpayer
William E. Tucker, Jr.

Residence
**6920 Donachie Road
Baltimore, Maryland 21239**

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
10/0/30	7712	11-20-78	217-22-7962	5,779.49
10/0/30	7012	11-26-79	217-22-7962	15,772.76

Place of Filing Clerk of the Circuit Court of Queen Anne County Centerville, Maryland	Total \$ 21,552.23
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This certificate was prepared and signed at Baltimore, Maryland, on this, the 8th day of December, 19 82

Signature <i>Rose Tucker</i>	Title Acting Supervisor, P & I Unit
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(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, 1950-1, C.B. 125.)

mhj

No. 658

United States

VS.
Marguerite A. Malnar

Notice of Tax Lien

Filed this 14th day of Feb., 1988, at D.S.I.A.M.

Marguerite A. Malnar
Clerk (or Registrar)

Form 668 (Rev. 8-78)

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 with notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(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—

(i) 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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure Of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Lien # 658

Notice of Federal Tax Lien Under Internal Revenue Laws

District <u>Baltimore</u>	Serial Number <u>80-A-248</u>	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

Marguerita A. Molnar

Residence

Rt. 1 Box 97
Queen Anne, MD 21657

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
1040	12-31-75	09-12-77	220-07-4695	1,270.32
			Total	\$ 1,270.32

Place of Filing

Clerk of the Circuit Court of:
Queen Anne County
Centreville, MD

This notice was prepared and signed at Annapolis, Maryland, on this, the 21st day of January, 1980

Signature <u>M. Amey</u> 	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

658

United States

vs.

Release of Tax Lien

Filed this 24th day of Dec, 19 9:13 A. M.,

and proper entry made in _____

_____ Book No. _____, page _____

Marguerite M. Martin
Clerk (or Registrar).

RECEIVED
DEC 24 1978

Form **668**

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

(Rev. September 1978)

District Baltimore	Serial Number 80-A-248	RECEIVED CLERK, CIRCUIT COURT 1980 DEC 24 AM 9:13 QUEEN ANNE'S COUNTY
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 <u>February 14th</u> , 19 <u>80</u> , is authorized to note the books to show the release of this lien for these taxes and additions.		
Name of Taxpayer Marguerita A. Molnar		
Residence Rt. 1 Box 97 Queen Anne, MD 21657		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-75	09-12-77	220-07-4695	1,270.32
Total				\$
Place of Filing Clerk of the Circuit Court of: Queen Anne County Centreville, MD				

This certificate was prepared and signed at Baltimore, Maryland, on this,the 22nd day of December, 19 80

Signature  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, 1950-1, C.B. 125.)

No. 659

United States

VS:

George W. Mackley

Notice of Tax Lien

Filed this 7th day of July 1980 at 1200 A.M.

*Read for pen record
75 p, jobs 34 record
C. Mackley W. Mackley*
Clerk (or Registrar)

Form 688 (Rev 9-79)

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.

(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—

(i) **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, to 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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.** —

(2) **Disclosure of amount of outstanding lien.** — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Lien # 659

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80-B-13-296	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
George W. Weekley

Residence
**3814 Roland Ave.
Baltimore, Md. 21211**

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
1040/30	7612	07-09-79	234-03-7773	739.30
1040/30	7512	07-09-79	234-03-7773	1,313.59
1040/30	7412	07-09-79	234-03-7773	1,496.94
1040/30	7312	07-09-79	234-03-7773	1,092.58
1040/30	7212	07-09-79		1,767.79

Place of Filing Clerk of the Circuit Court of Queen Anne County Centerville, Maryland	Total 1256	\$ 6,410.20
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This notice was prepared and signed at Baltimore, Maryland, on this, the 4th day of March, 19 80

Signature <i>Robert Huggler</i> R. Huggler 1227	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

No. 660

UNITED STATES

vs.
Queen Anne Home Repair
Raymond Frank Fritzschke Jr.

NOTICE OF TAX LIEN

Filed this 28th day of
March, 1980, at 2:35 P. m.

Marguerite W. Markin
Clerk (or Registrar).



Lien # 660

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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 **80-A-444**

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 Frank Fritzsche, Jr.
T/A Queen Anne Home Repair**

RESIDENCE **Rt.1, Box 368
Centreville, Md. 21617**

RECEIVED
 20 MAR 20 91 2 35
 QUEEN ANNE COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-79	2-18-80	52-0911979	286.19
941	6-30-79	2-18-80	52-0911979	1,952.37
941	9-30-79	2-18-80	52-0911979	2,097.04
941	12-31-79	2-18-80	52-0911979	342.90

PLACE OF FILING **Clerk of the Circuit Court
Queen Anne County
Centreville, Md.** TOTAL \$ **4,678.50**

WITNESS my hand at Easton, Md., on this

the 27th day of March, 19 80

SIGNATURE *Robert J. McDonald* 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. 1950-1, 125.)

No. 661

United States

VS.

*William H. Hollem, Sr.
William Becklee Service*

Notice of Tax Lien

Filed this 3/12/78 day of

March, 1978, at 9:53 AM.

34
Madison W. Merritt
Clerk (or Registrar)

Form 688 (Rev 9-78)

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 661

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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**— Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**— If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80-B-12-330	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

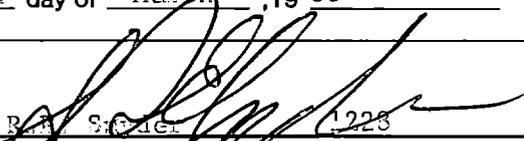
Name of Taxpayer William H Kellum Sr.
Residence William H Kellum Backhoe Service 1191 Stoney Road Hanover, Maryland 21076

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940	7812	05-21-79	52-0966054	262.07
941	7709	03-06-78	" "	5,336.86
941	7809	02-26-79	" "	1,633.30
941	7812	05-21-79	" "	1,231.25
941	7906	10-29-79	" "	1,268.37
2290	7807	12-17-79	" "	165.92

Place of Filing Clerk of the Circuit Court of Queen Anne County Centerville, Maryland	Total \$ 9,897.77
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This notice was prepared and signed at Baltimore, Maryland, on this,

the 27th day of March, 19 80

Signature 	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

DISTRICT **Baltimore, Md.** SERIAL NUMBER **80-A-446**

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 Building Systems Inc.

RESIDENCE
**P.O. Box 388
 Stevensville, Md. 21666**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9-30-79	12-10-79	52-1110061	2,521.49
941	12-31-79	3-10-80	52-1110061	5,418.84

PLACE OF FILING **Clark of the Circuit Court
 Queen Anne County
 Centreville, Md.** TOTAL \$ **7,940.33**

WITNESS my hand at **Easton, Md.** on this, the **31st** day of **March**, 19**80**

SIGNATURE *Robert J. McDonald* 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. 1950-1, 125.)

United States

VS.

Ralston

Notice of Tax Lien

Filed this

9th

April

1980 at *12:26 P.M.*

day of

Clerk (or Registrar)

Form 668 (Rev 9-78)

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 663

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(1) General Rule. — Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

(k) Disclosure Of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80-A- 481 481	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

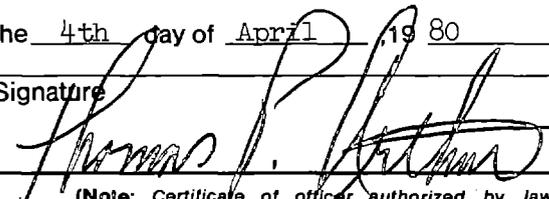
Name of Taxpayer Nicholas J. & Norma F. Dalesio
Residence 164 Ritchie Highway Pasadena, Maryland 21122

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
1040	12-31-75	04-16-79	214-12-0042	1,254.83
1040	12-31-77	02-05-79	214-12-0042	9,024.65

Place of Filing Clerk Of Circuit Court Of Queen Anne's County Centerville, Maryland	Total	\$ 10,279.48
	1256	

This notice was prepared and signed at Annapolis, Maryland, on this,

the 4th day of April, 19 80

Signature 	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

663

United States

vs.

Released

Release of Tax Lien

Filed this 16th day of

Jan, 19 81 10:30 AM

and proper entry made in Federal Lien

Book No. TSP 1, page 35

Marguerite W. Nash
Clerk (or Registrar).

Certificate of Release of Federal Tax Lien

District Baltimore	Serial Number 80-A-421	For Optional Use by Recording Office
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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 9, 1980, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
Nicholas J. & Norma F. Dalesio

Residence
**164 Ritchie Highway
Pasadena, Maryland 21122**

RECEIVED
 CLERK, CIRCUIT COURT
 1981 JAN 16 AM 10:30
 QUEEN ANNE'S COUNTY

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
1040	12-31-75	04-16-79	214-12-0042	1,254.83
1040	12-31-77	02-05-79	214-12-0042	9,024.65

~~1981 JAN 2 AM 11:55~~
 QUEEN ANNE'S COUNTY

RECORD FEE 3.00
 451000 0237 002 11144
 JAN 2 81

JAN 16-81 * 28975
 JAN 16-81 A 928975

Place of Filing Clerk Of Circuit Court Of Queen Anne's County Centerville, Maryland	Total \$ 10,279.48
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This certificate was prepared and signed at Baltimore, Maryland, on this, the 17th day of December, 1980

Signature <i>Harvey R. Hammer</i> Harvey R. Hammer	Title chief, Special Procedures Staff
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(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. 28419, 1950-1, C.B. 125.)

No. 664

United States

vs.
*Charlotte Day Hastings
Center, Inc.*

Notice of Tax Lien

Filed this 22nd day of

April 1980 at 11:31 AM
Room 730#1, Falls 34 - Realty

Margaret W. Markin
Clerk (or Registrar).

Form 666 (Rev 9-78)

**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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**— Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**— If a notice of lien has been filed pursuant to section 6323(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Lien # 664

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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Form **668**

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. September 1978)

District <u>Baltimore</u>	Serial Number <u>80-A-514</u>	For Optional Use by Recording Office RECEIVED RECORDING OFFICE ANNAPOLIS, MARYLAND APR 22 1980
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		
Name of Taxpayer <u>Chesapeake Bay Yachting Center, Inc.</u>		
Residence <u>Stevensville, Maryland 21666</u>		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	09-30-79	03-17-80	52-1008498	5,634.65
Total				\$ 5,634.65

Place of Filing

 Clerk of the Circuit Court of:
 Queen Anne County
 Centerville, MD

1256

Total \$**5,634.65**This notice was prepared and signed at Annapolis, Maryland, on this,the 22nd day of April, 19 80

Signature

Title

Thomas P. Arthur

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, 1950-1, C.B. 125.)

No. 665

United States

Donald M. Condon

VS.

Notice of Tax Lien

Filed this 1st day of

May 1988, at 3:46 P.M.

Magistrate W. Menden Clerk (or Registrar)

Form 668 (Rev. 9-78)

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.

(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 -

(i) 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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 665

(4) General Rule. - Unless notice of lien is referred 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 refilled during the required refiling period shall be effective only -

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien. - If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District <u>Baltimore</u>	Serial Number <u>80-A-495</u>	For Optional Use by Recording Office
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		RECEIVED FEDERAL BUREAU OF INVESTIGATION APR 30 1980
Name of Taxpayer <u>Donald M. Cronshaw Cronshaw Construction Co.</u>		
Residence <u>Church Hill, Maryland 21623</u>		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940	12-31-76	02-18-80	52-0937865	232.59
Total \$				232.59

Place of Filing
Clerk of the Circuit Court of:
Queen Anne County
Centerville, MD

1256

232.59

This notice was prepared and signed at Annapolis, Maryland, on this,the 30th day of April, 19 80

Signature <u>D. Kralle</u>	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

Part 1 — To be kept by recording office

Form 668 (Rev. 9-78)

No. 666

UNITED STATES

V S.

REGISTERED

CLERK OF SUPERIOR COURT
COUNTY OF ... STATE OF ...

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NOTICE OF TAX LIEN

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666666
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Filed this 22nd day of

May, 1980, at 4:10 P. m.

TSP No. 1, Polis 34

Marguerite W. Marken

Clerk (or Registrar).



Lien # 666

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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

80-A-457

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

Clarence W. Johnson

RESIDENCE

**T/A Wye Mills Shell
Rt. U.S. 50
Wye Mills, Md. 21679**

RECORDED
MAY 10 1980
 QUEEN ANNES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
720	12-31-78	3-3-80	52-1168907	2,954.88
720	3-31-79	3-3-80	"	2,724.71
720	6-30-79	3-3-80	"	2,873.00
720	9-30-79	3-3-80	"	2,700.83

PLACE OF FILING

**Clerk of the Circuit Court
Queen Annes County
Centreville, Md.**

TOTAL \$ **11,253.42**

WITNESS my hand at Easton, Md. on this

the 20th day of May 1980

SIGNATURE

Robert J. McDonald

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. 1950-1, 125.)

No. 667

United States

VS.

Notice of Tax Lien

Filed this June 2nd, 1980, at Pitt A.M. day of

Clerk (or Registrar).

Form 666 (Rev 9-78)

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.

(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 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.

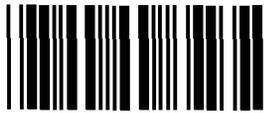
(2) Situs Of Property Subject To Lien. — For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 667

quired 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 refilled during the required refiling period shall be effective only—

(A) If such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure Of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. September 1978)

District Baltimore	Serial Number 80-4-573	RECEIVED DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE BALTIMORE OFFICE JUNE 10 1980
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		
Name of Taxpayer L & W Construction Inc.		
Residence Rt 1 Box 230 Arnold, Maryland 21012		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	03-31-79	06-11-79	52-0899282	1527.02
941	06-30-79	09-10-79	52-0899282	1870.05
941	09-30-79	11-26-79	52-0899282	2069.35
Place of Filing Clerk of the Circuit Court of: Queen Anne County Centreville, Maryland				1240 Total \$ 5466.42

This notice was prepared and signed at Annapolis, Maryland, on this,the 2nd day of June, 19 80

Signature <i>Margaret Auey</i> Margaret Auey	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

Part 1 - To be kept by recording office.

Form 668 (Rev. 9-78)

United States

vs.

Release of Tax Lien

ARIZONA

Filed this 21st day of

August, 19 80, 7:17 A.M.,

and proper entry made in TSP.

Fed Lien Book No. #1, page 34

Clerk (or Registrar).

ARIZONA
CLERK OF SUPERIOR COURT
TULSA COUNTY
TULSA, ARIZONA
RECEIVED
AUG 21 1980
7:17 AM

Form **668**

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

(Rev. September 1978)

District Baltimore	Serial Number 80-4-573	For Optional Use by Recording Office
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 <u>June 3</u> , 19 <u>80</u> , is authorized to note the books to show the release of this lien for these taxes and additions.		
Name of Taxpayer L & W Construction Inc.		
Residence Rt 1 Box 230 Arnold, Maryland 21012		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	03-31-79	06-11-79	52-0899282	1527.02
941	06-30-79	09-10-79	52-0899282	1870.05
941	09-30-79	11-26-79	52-0899282	2069.35

Place of Filing Clerk of the Circuit Court of: Queen Anne County Centreville, Maryland	1240 Total	\$ 5466.42
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Baltimore, Maryland

This certificate was prepared and signed at _____, on this,

the 20 day of August, 19 80

Signature

Joanne Howard
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, 1950-1, C.B. 125.)

No. 668

United States

VS.

Notice of Tax Lien

Filed this 9th day of June, 1980, at 4:01 P.M.

Margaret W. Menden
Clerk (or Registrar)

Form 668 (Rev. 9-79)

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.

(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—

(i) **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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 668

(1) **General Rule.**—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refilling 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 refilling period.

(2) **Place For Filing.**—A notice of lien refilled during the required refilling period shall be effective only—

(A) if such notice of lien is refilled 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 refilling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) 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 Refilling Period.**—In the case of any notice of lien, the term "required refilling 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 refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Notice of Federal Tax Lien Under Internal Revenue Laws

District <u>Baltimore</u>	Serial Number <u>80-A-564</u>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
Robin L. Basque

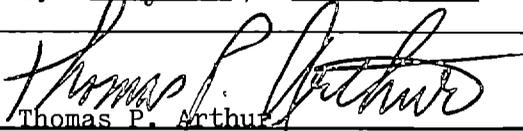
Residence
Rt 304 Box 415
Centreville, MD 21617

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
1040	12-31-78	05-28-79	214-66-1726	277.49
1040	12-31-79	05-19-80	214-66-1726	3,327.22

Place of Filing CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY CENTREVILLE, MARYLAND 21617	Total	\$ 1256
		3,604.71

This notice was prepared and signed at Annapolis, Maryland, on this,

the 28th day of May, 19 80

Signature  Thomas P. Arthur	Title <u>Revenue Officer</u>
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(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, 1950-1, C.B. 125.)

No. 669

United States

Marschner

VS.

Notice of Tax Lien

Filed this 13th day of

June, 1980, at 3:30 p.m.

Marguerite A. Madlmer
Clerk (or Registrar).

Form 669 (Rev. 8-78)

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.

(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—

(i) 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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Lien # 669

quired 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80-A-601	For Optional Use by Recording Office
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		RECEIVED JUNE 12 1980 PM 2:30 COUNTY
Name of Taxpayer Philip H. & Marie D. Marshner		
Residence P.O. Box 220 Stevensville, Md. 21666		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-79	5-26-80	212-44-6636	973.69
Place of Filing Clerk of the Circuit Court Queen Annes County Centreville, Md.			1256	Total \$ 973.69

This notice was prepared and signed at Annapolis, Md., on this,the 12th day of June, 19 80

Signature <i>Robert J. M. Donald</i>	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

Part 1 - To be kept by recording office

Form 668 (Rev. 9-78)

669

United States

vs.

Release of Tax Lien.

Filed this _____ day of _____, 19____ M.,

and proper entry made in _____
Book No. _____, page _____

Clerk (or Registrar).

FREESTATE TITLE CORPORATION
Village Green Center Bldg. No. 6
Crofton, Maryland 21114
221-7505, 261-6110

Form **668**

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

(Rev. September 1978)

District Baltimore	Serial Number 60-A-601	For Optional Use by Recording Office
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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 June 13, 1980, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **Philip H. & Marie D. Marabner**Residence **P.O. Box 220
Stevensville, Md. 21666**

RECEIVED
 CLERK, CIRCUIT COURT
 1983 JUN 23 PM 12:05
 QUEEN ANNE'S COUNTY

JUN 23-83 * 21786 *****3.00
 JUN 23-83 A # 21786 *****3.00

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-79	5-26-80	212-44-6636	973.69

Place of Filing Clerk of the Circuit Court Queen Annes County Centreville, Md.	1256	Total	\$ 973.69
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This certificate was prepared and signed at Baltimore, Maryland, on this,the 15th day of June, 19 83

Signature

Joan Thomas

Title

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, 1950-1, C.B. 125.)

mhj

United States

VS.

Chuitabank

Notice of Tax Lien

Filed this 13th day of June, 1980, at 3:36 P.M.

Margaret A. Macken
Clerk (or Registrar)

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.

(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. —
- (i) 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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(1) Disclosure Of Certain Returns and Return Information For Tax Administration Purposes. —

- (2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Lien # 670

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80-A-600	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer Lewis Cruikshank
Residence T/A L&M Sales Co. Rt. 1, Box 152 Sudlersville, Md. 21668

RECEIVED
 JUN 10 1980
 PRINCE GEORGE COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	6-30-78	11-27-78	52-1008497	1,691.49
941	9-30-78	6-18-79	52-1008497	2,324.79
941	3-31-79	6-11-79	52-1008497	1,105.01
941	6-30-79	9-10-79	52-1008497	1,477.57
941	9-30-79	12-10-79	52-1008497	1,627.66
941	12-31-79	5-26-80	52-1008497	1,879.55
941	3-31-80	6-9-80	52-1008497	2,136.07
Place of Filing Clerk of the Circuit Court Queen Annes County Centerville, Md.	1256	Total	\$ 12,242.14	

This notice was prepared and signed at Annapolis, Md., on this,

the 12th day of June, 19 80

Signature <i>Robert J. McDonald</i>	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, 1950-1, C.B. 125.)

Part 1 - To be kept by recording office

Form 668 (Rev. 9-78)

United States

Alan P. Carney

VS.

Notice of Tax Lien

Filed this 27th day of June, 1980, at 12:47 P.M.

Margaret A. Rankin Clerk (or Registrar)

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 671

quired refilling 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 refilling period.

(2) Place For Filing. - A notice of lien refilled during the required refilling period shall be effective only-

(A) If such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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 Refilling Period. - In the case of any notice of lien, the term "required refilling 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 refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien. - If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

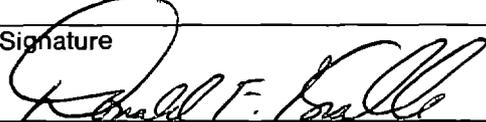
Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80-A-655	For Optional Use by Recording Office CLERK JUN 27 1980 QUEEN ANNE COUNTY
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		
Name of Taxpayer Allan A. Carney		
Residence 3160 Adderly Court Silver Spring, Maryland 20906		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940	12-31-78	4-9-79	52-1045201	409.77
941	9-30-78	12-25-78	52-1045201	1691.92
941	12-31-79	3-17-80	52-1045201	2779.91
941	6-30-79	9-17-79	52-1045201	2208.89
941	12-31-78	3-19-79	52-1045201	4319.77
1040	12-31-77	7-10-78	578-42-3895	686.47

Place of Filing Clerk of the Circuit Court Queen Anne County Centerville, Maryland	1256	Total \$ 12096.73
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This notice was prepared and signed at Annapolis, Maryland, on this,the 26th day of June, 19 80

Signature  for 15-18	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

Part 1 - To be kept by recording office

Form 668 (Rev. 9-78)

671

United States

vs.

Release of Tax Lien

Filed this 25th day of Aug, 1980, 9:43 A.M.

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

5047

Washington, D.C. 20540

RECEIVED

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Certificate of Release of Federal Tax Lien

District Baltimore	Serial Number 80-4-655	For Optional Use by Recording Office
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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 June 27, 19 80, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Allan A. Carney

Residence

**3160 Adderly Court
Silver Spring, Maryland 20906**

CLERK OF THE CIRCUIT COURT
 QUEEN ANNE COUNTY
 SEP 27 1980 12:47

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940	12-31-78	4-9-79	52-1045201	409.77
941	9-30-78	12-25-78	52-1045201	1691.92
941	12-31-79	3-17-80	52-1045201	2779.91
941	6-30-79	9-17-79	52-1045201	2208.89
941	12-31-78	3-19-79	52-1045201	4319.77
1040	12-31-77	7-10-78	578-42-3895	886.47
Place of Filing			1256	Total \$ 12096.73
Clark of the Circuit Court Queen Anne County Centerville, Maryland				

This certificate was prepared and signed at Baltimore, Maryland, on this,the 21th day of August, 19 80

Signature

Joanne Howard
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, 1950-1, C.B. 125.)

No. 1072

United States

vs.

Paul F. Wood, Jr.
& Valerie Wood

Notice of Tax Lien

Filed this 9th day of July 1950 at 9:13 AM

Clerk (or Registrar)

Form 666 (Rev. 9-78)

157 P.O. 1, Station 34 Feed
Brookline, Mass.
Massachusetts

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.

(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—

(i) 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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

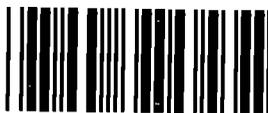
(1) **Liability Satisfied or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Lien # 672



Form **668**

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. September 1978)

District Baltimore	Serial Number 80-A-665	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **Paul F. & Valerie Wood, Jr.**

Residence **Rt. 2, Box 309
 Centreville, Md. 21617**

RECEIVED
 BALTIMORE
 1980 JUL 10 10 10 AM

Kind of Tax <i>(a)</i>	Tax Period Ended <i>(b)</i>	Date of Assessment <i>(c)</i>	Identifying Number <i>(d)</i>	Unpaid Balance of Assessment <i>(e)</i>
1040	12-31-78	6-25-79	215-62-1969	2,052.15

Place of Filing Clerk of the Circuit Court Of Queen Annes County Centreville, Md. 21617	Total 1258	\$ 2,052.15
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This notice was prepared and signed at **Annapolis, Md.**, on this,

the **8th** day of **July**, 19 **80**

Signature <i>Robert J. McDonald</i> Robert J. McDonald	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

672

United States

vs.

Release of Tax Lien

Filed this 12th day of Jan, 1981 9:43 A.M.

and proper entry made in _____

Book No. _____, page _____

Marguerite M. Rankin
Clerk (or Registrar).

RECEIVED
JAN 18 1981

Certificate of Release of Federal Tax Lien

District Baltimore	Serial Number 80-A-665	For Optional Use by Recording Office
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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 JULY 9, 1980, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1981 JAN 12 9:43 AM '81
QUEEN ANNES COUNTY, MARYLAND

Name of Taxpayer	Paul P. & Valerie Wood, Jr.
Residence	Rt. 2, Box 309 Centreville, Md. 21617

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
1040	12-31-78	6-25-79	215-62-1969	2,052.15
Place of Filing Clerk of the Circuit Court Of Queen Annes County Centreville, Md. 21617				Total 1258 \$ 2,052.15

This certificate was prepared and signed at Baltimore, Maryland, on this, the 7th day of January, 19 81

Signature Harvey R. Hammer	Title Chief, Special Procedures Staff
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(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, 1950-1, C.B. 125.)

No. 673

United States

vs.

Purbeck

Notice of Tax Lien

Filed this 11th day of July 1980 at 2:55 PM

Clerk (or Registrar)

Form 668 (Rev 9-78)

*TSP 1, photos 34 Fed Tax Lien
Record
Morganite Co. Nevada*

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 Liens, 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 lien, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(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—

(i) 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 that 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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 673

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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**— Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.**—

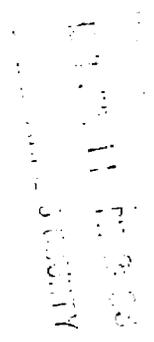
(2) **Disclosure of amount of outstanding lien.**— If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80- A -701	For Optional Use by Recording Office
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		
Name of Taxpayer Berthard & Phyllis Puckett		
Residence Rt. 1, Box 134A 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	12-31-79	5-12-80	220-12-1067	3,091.71
Place of Filing Clerk of the Circuit Court of Queen Annes County Centreville, Md. 21617				Total 1248 \$ 3,091.71

This notice was prepared and signed at Annapolis, Md., on this,the 10th day of July, 19 80

Signature <i>Robert J. McDonald</i> Robert J. McDonald	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. 28419, 1950-1, C.B. 125.)

Part 1 - To be kept by recording office

Form 668 (Rev. 9-78)

673

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**

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

(Rev. September 1978)

District
Baltimore

Serial Number
80-4-701

For Optional Use by Recording Office

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 July 11, 1980, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
Berthard & Phyllis Puckett

Residence
**Rt. 1, Box 134A
Church Hill, Md. 21623**

RECEIVED
JUL 11 1980
PROPERTY

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-79	5-12-80	220-12-1067	3,091.71

RECEIVED
CLERK, CIRCUIT COURT
1980 JUL 12 AM 11:53
QUEEN ANNE'S COUNTY

Place of Filing **Clerk of the Circuit Court of Queen Annes County
Centreville, Md. 21617**

Total
\$3,091.71

This certificate was prepared and signed at Baltimore, Maryland, on this,

the 8th day of July, 19 83

Signature *Joan Thomas*

Title
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, 1950-1, C.B. 125.)

No. 674

United States

vs.

Rutspede

Notice of Tax Lien

Filed this 11th day of July, 1980, at 2:30pm

*Trp. State's 34 Seal Street
Marguerite's Mall*
Clerk (or Registrar)

Form 668 (Rev. 8-78)

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**— Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**— If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(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) **Status Of Property Subject To Lien.**— For purposes of paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 674

(1) **General Rule.**— Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

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.

(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 lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

Notice of Federal Tax Lien Under Internal Revenue Laws

District **Baltimore** Serial Number **80-2-702**

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **Raymond Frank Fritzsche Jr.**

Residence **Rt. 1, Box ~~888~~ 368
Centreville, Md. 21617**

AUG 12 1980
 REC'D
 COUNTY CLERK
 ANNAPOLIS, MD.

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940	12-31-77	6-5-78	52-0911979	69.59
940	12-31-78	5-19-80	52-0911979	330.55
940	12-31-79	5-26-80	52-0911979	472.11

Place of Filing Clerk of the Circuit Court of Queen Annes County
Centreville, Md. 21617

Total
1248

\$ 872.25

This notice was prepared and signed at Annapolis, Md., on this, the 10th day of July, 19 80

Signature Robert J. McDonald
Robert J. McDonald 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, 1950-1, C.B. 125.)

No. 695

United States

William H. Helburn
vs.

Notice of Tax Lien

Filed this 14th day of July, 1980, at 10:12 A.M.

Margaret W. Markson
Clerk (or Registrar)

Form 668 (Rev. 9-78)

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.

(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—

(i) 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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 675

(4) **General Rule.**—Unless notice of lien is 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80-B-12-499	For Optional Use by Recording Office
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		ALMA COOPER CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY CENTERVILLE, MARYLAND
Name of Taxpayer William H. Kellum		
Residence William H. Kellum Backhoe Service 1191 Stoney Run Rd. Hanover, Maryland 21076		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	12-31-79	04-14-80	52-0966054	2,748.88
Place of Filing Clerk of the Circuit Court of Queen Anne County Centerville, Maryland				Total \$ 2,748.88

This notice was prepared and signed at Baltimore, Maryland, on this,the 7th day of July, 19 80

Signature  R. B. Snider 1128	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

Part 1 - To be kept by recording office

Form 668 (Rev. 9-78)

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number 80-A-749	For Optional Use by Recording Office
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		JUL 16 1980 REC'D - DEEDS WILMINGTON, DE
Name of Taxpayer WILLIAM C MULLINS		
Residence RD # 1 Box 72 Barclay, Maryland 21607		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	7712	05-05-80	232-56-8746	\$5,714.61
1040	7812	05-27-79	232-56-8746	\$5,027.96
Place of Filing Recorder of Deeds				Total \$ 10,742.57

This notice was prepared and signed at Wilmington, Delaware, on this,the 16 day of July, 19 80

Signature <i>Richard J. Mozdyk</i>	Title Revenue Officer
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(Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien U.S.C.M. 26419, 1950-1, C.B. 125.)

Part 1 - To be kept by recording officeForm **668** (Rev. 9-78)

No. 677

United States

VS.

Steele Supply Company, Inc.

Notice of Tax Lien

Filed this 1st day of

August, 1980, at 11:37 Am.

Clerk (or Registrar)

Marguerite M. Matthews

Form 688 (Rev. 9-78)

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.

(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—

(i) **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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 677

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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

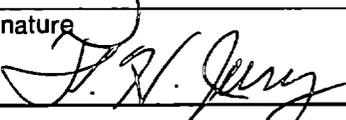
Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. September 1978)

District Baltimore	Serial Number 80-B-11-497	For Optional Use by Recording Office
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		RECEIVED AUG 1 1980 BALTIMORE DISTRICT OFFICE FEDERAL TAX LIEN
Name of Taxpayer Leola Supply Company of Maryland, Inc.		
Residence PO Drawer A, Millington, Maryland 21651		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	3-31-80	6-9-80	23-1689197	\$41,103.17
Place of Filing Clerk of the Circuit Court of Queen Anne County Centerville, Maryland				Total \$ 41,103.17
				1256

This notice was prepared and signed at Elkton, Maryland, on this,the 1st day of August, 19 80

Signature 	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

No. 678

United States

VS.

Jungco Parts Co., Inc.

Notice of Tax Lien

Filed this 4th day of

August, 1980, at 9:39 A.M.

Marguerite M. Spawson Clerk (or Registrar)

Form 668 (Rev 9-78)

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 678

(4) Refiling Period. — Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

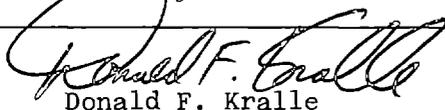
Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80-A-731	For Optional Use by Recording Office
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		
Name of Taxpayer Temco Parts Co. Inc., A Croperation		
Residence R D Chestertown, Maryland 21620		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	7812	03-26-79	52-0975171	16.86
1120	7312	03-25-74	52-0975171	3,597.58
941	7903	07-02-79	52-0975171	83.60
Place of Filing Clerk of the Circuit Court of Queen Anne County Centerville, Maryland			Total 1256	\$ 3,698.04

This notice was prepared and signed at Annapolis, Maryland, on this,the 31 day of July, 19 80

Signature



Donald F. Krall

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, 1950-1, C.B. 125.)

Part 1 - To be kept by recording office

Form 668 (Rev. 9-78)

No. 679

United States

VS.

*Chesapeake Building
System, Inc.*

Notice of Tax Lien

Filed this 14th day of August, 1980, at 7:45 A.M.

Clerk (or Registrar).

Form 668 (Rev. 9-76)

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Lien # 679

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80-A-764	For Optional Use by Recording Office
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		RECORDED IN PROPERTY SECTION
Name of Taxpayer Chesapeake Building Systems Inc.		
Residence Rt. 1, Box 80 Chester, Md. 21619		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	3-31-80	6-9-80	52-1110061	3,041.37
Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, Md.			1256	Total \$3,041.37

This notice was prepared and signed at Annapolis, Md., on this,the 12th day of August, 19 80

Signature <i>Robert J. McDonald</i> Robert J. McDonald	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

Part 1 - To be kept by recording office

Form 668 (Rev. 9-78)

United States

vs. Earl R. Hubbard, Jr.

Notice of Tax Lien

Filed this 14th day of August, 1980, at 9:45 Am.

Clerk (or Registrar)

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.

(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-

(i) 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;

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 680

(3) Required Refiling Period. - In the case of any notice of lien, the term "required refileing 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 8 years after the close of the preceding required refileing period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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 covenants thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure Of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien. - If a notice of lien has been filed pursuant to section 6323(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80-A-752	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer	Earl R. Hubbard, Jr.
Residence	Rt 1 Box 400B Bayside Chester, Maryland 21619

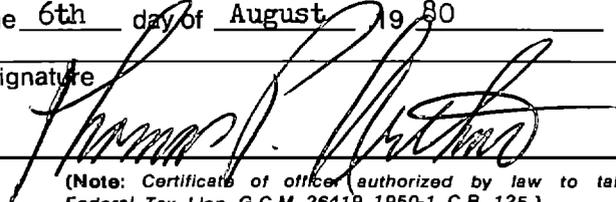
RECEIVED
 AUG 11 1980
 BALTIMORE

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	09-30-79	12-17-79	52-0714428	5,489.98

Place of Filing Clerk Of Circuit Court Of Queen Annes County Centerville, Maryland	Total \$ 5,489.98
	1256

This notice was prepared and signed at Annapolis, Maryland, on this,

the 6th day of August, 19 80

Signature 	Title Revenue Officer
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(Note: Certificate of office (authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, 1950-1, C.B. 125.)

United States

Celene A. S. Anna Thomas VS.

Notice of Tax Lien

Filed this 14th day of August, 1980, at 9:45 A.M.

Clerk (or Registrar)

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Lien # 681

Form **668**

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. September 1978)

District Baltimore	Serial Number 80-A-761	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **Calvin A. & Anna Thomas**

Residence **P.O. Box 106
Church Hill, Md. 21623**

RECEIVED
 BALTIMORE COUNTY
 CLERK OF THE CIRCUIT COURT
 AUG 14 1980

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-76	5-23-77	217-12-4544	561.96
1040	12-31-78	5-21-79	217-12-4544	503.70

Place of Filing Clerk of the Circuit Court Queen Annes County Centreville, Md.	Total	\$ 1,065.66
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This notice was prepared and signed at Annapolis, Md., on this,

the 12th day of August, 19 80

Signature

Robert J. McDonald
Robert J. McDonald

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, 1950-1, C.B. 125.)

No. 682

United States

enrolled

VS.

Ralph M. Bodd

Notice of Tax Lien

Filed this

14th

day of

August, 1980, at 9:45 Am.

Clerk (or Registrar)

Form 688 (Rev 9-78)

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 682

quired 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80-A-760	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
Ralph M. Dodd

Residence
**Box 51
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	12-31-79	6-2-80	215-26-5081	2,252.40

Place of Filing Clerk of the Circuit Court Queen Annes County Centreville, Md.	1256	Total	\$ 2,252.40
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This notice was prepared and signed at Annapolis, Md., on this,

the 12th day of August, 19 80

Signature <i>Robert J. McDonald</i> Robert J. McDonald	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

No. 683

United States

VS.

Paul F. Wood

Notice of Tax Lien

201-2-28

Filed this 14th day of August, 1980, at 9:45 AM.

Clerk (or Registrar)

Form 688 (Rev 9-79)

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien. - If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Lien # 683

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80-A-765	<i>For Optional Use by Recording Office</i>
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		
Name of Taxpayer Paul F. Wood		
Residence Rt. 2, Box 309 Centreville, Md. 21617		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-79	5-26-80	215-62-1969	7,426.68
Place of Filing Clerk of the Circuit Court Queen Annes County Centreville, Md.			1256	Total \$ 7,426.68

This notice was prepared and signed at Annapolis, Md., on this,

the 12th day of August, 1980

Signature <i>Robert J. McDonald</i> Robert J. McDonald	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

683

United States

vs.

Release of Tax Lien

Filed this 11th day of

Feb, 1982 9:42 A.M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

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Certificate of Release of Federal Tax Lien

(Rev. September 1978)

District Baltimore	Serial Number 80-A-765	For Optional Use by Recording Office
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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 August 14, 1980, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer Paul F. Wood
Residence Rt. 2, Bx 309 Centreville, Md. 21617

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-79	5-26-80	215-62-1969	7,426.68

Place of Filing Clerk of the Circuit Court Queen Annes County Centreville, Md. 21617	1256	Total	\$ 7,426.68
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This certificate was prepared and signed at Baltimore, MD, on this, the 9 day of February, 1982

Signature <i>Harvey R. Hammer</i> Harvey R. Hammer	Title Chief, Special Procedures Staff
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(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, 1950-1, C.B. 125.)

No. 289

United States

VS.

*John C. Brummett
Clerk*

Notice of Tax Lien

Filed this 14th day of April, 1984, at 3:27 P.M.

Clare ASP No. 1 *John C. Brummett*

John C. Brummett
Clerk (or Registrar)

Form 688 (Rev 9-76)

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

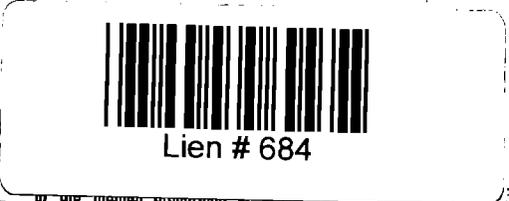
(1) **Liability Satisfied Or Unenforceable.**—The Secretary finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) **Bond Accepted.**—There is furnished to the Secretary 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(1) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Form **668**

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. September 1978)

District Baltimore	Serial Number 80-A-768	<i>For Optional Use by Recording Office</i>
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		
Name of Taxpayer L & W Construction Inc.		
Residence Rt 1 Box 230 Arnold, Maryland 21012		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	12-31-79	8-14-80	52-0899282	2064.22
940	12-31-79	8-14-80	52-0899282	540.37

Place of Filing Clerk of the Circuit Court of: Queen Anne County Centreville, Maryland	1240 Total	\$ 2604.59
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This notice was prepared and signed at Annapolis, Maryland, on this,
the 14th day of August, 19 80

Signature <i>Margaret Amey</i> Margaret Amey	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

Part 1 -- To be kept by recording officeForm **668** (Rev. 9-78)

United States

vs.

Release of Tax Lien

Filed this 21st day of

August, 1980, 9:17 A.M.,

and proper entry made in TSP #1

Fed. Lien Book No. #1, page 36

Clerk (or Registrar).

Scanned with a scanner

2025 RELEASE UNDER E.O. 14176

Certificate of Release of Federal Tax Lien

(Rev. September 1978)

District Baltimore	Serial Number 80-A-768	For Optional Use by Recording Office
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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 August 14, 19 80, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer I & W Construction Inc.
Residence Rt 1 Box 230 Arnold, Maryland 21012

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	12-31-79	8-14-80	52-0899282	2064.22
940	12-31-79	8-14-80	52-0899282	540.37

Place of Filing Clerk of the Circuit Court of: Queen Anne County Centreville, Maryland	1260 Total \$ 2604.59
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This certificate was prepared and signed at Baltimore, Maryland, on this,

the 20th day of August, 19 80

Signature <i>Harvey R. Hammer</i> Harvey R. Hammer	Title Chief, Special Procedures Staff
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(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. 28419, 1950-1, C.B. 125.)

No. 685

United States

vs. *Wied*

Notice of Tax Lien

Filed this 24th day of Sept

1980, at Billiam

Clerk (or Registrar)

McGuire & Co., Inc.

Form 688 (Rev. 8-78)

3 dues

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.

(2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Lien # 685

Form **668**

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. September 1978)

District Baltimore	Serial Number 80-A-843	For Optional Use by Recording Office
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		RECORDED SEP 13 1980 FEDERAL BUREAU OF TAXATION U.S. DEPARTMENT OF THE TREASURY
Name of Taxpayer Lawson O. & Barbara E. Hill		
Residence Rt. 3 Box 51 Centreville, Md. 21617		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12/31/79	07/28/80	220-32-7754	1,256.14
Place of Filing Clerk of the Circuit Court Queen Anne's County Centreville, Md.			Total	\$ 1,256.14
			1256	

This notice was prepared and signed at Easton, Md., on this,the 3rd day of September, 19 80

Signature <i>Eltha C. Powell</i>	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

Part 1 - To be kept by recording officeForm **668** (Rev. 9-78)

685
United States

vs.

Hill

Release of Tax Lien

Filed this 5th day of

Aug, 19 85 M.,

and proper entry made in _____

TSP-1 Book No. _____, page 36

Marguerite W. Markin
Clerk (or Registrar).

Certificate of Release of Federal Tax Lien

(Rev. September 1978)

District Baltimore	Serial Number 80-A-843	For Optional Use by Recording Office
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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 7/24/85, 1985, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1985 AUG -5 AM 10:59
QUEEN ANNE'S COUNTY

Name of Taxpayer
Lawson C. & Barbara E. Hill

Residence
**Rt. 3 Box 51
Centreville, Md. 21617**

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
1040	12/31/79	07/28/80	220-32-7754	1,256.14

Place of Filing Clerk of the Circuit Court Queen Anne's County Centreville, Md.	Total	\$	1,256.14
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This certificate was prepared and signed at Baltimore, Maryland, on this,

the 29th day of July, 19 85

Signature 	Title Supervisor, P and I Unit
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(Note: Signature of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, 1950-1, C.B. 125.)

No. 686

United States

Joseph E. ...
vs.
Maryland

Notice of Tax Lien

Filed this 16th day of Sept 1980, at 9:17 A.M.

Marguerite M. ...
Clerk (or Registrar)

Form 886 (Rev 9-78)

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 686

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes.

(2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6321, the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80-A-845	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer Joseph E. & Dorothy M. Nadolny
Residence Main St. Church Hill, Md. 21623

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
1040	12/31/78	05/28/79	215-32-0893	12.82
1040	12/31/79	06/09/80	"	2,086.55

Place of Filing Clerk of the Circuit Court Queen Anne's County Centreville, Md	Total	\$ 2,099.37
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This notice was prepared and signed at Easton, Md., on this, the 9th day of September, 19 80

Signature <i>de Etta R. Russell</i>	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

686

United States

vs.

Joseph E. Horath
Nadolny

Release of Tax Lien

Filed this 11th day of
June, 1984 A M.,
and proper entry made in TSP #1
Book No. 36, page _____

Marguerite W. Maxson
Clerk (or Registrar).

Certificate of Release of Federal Tax Lien

(Rev. September 1978)

District Baltimore	Serial Number 80-1-845	For Optional Use by
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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 Sept. 16 1980, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
JUN 11 1984
QUEEN ANNE'S COUNTY

Name of Taxpayer Joseph E. & Dorothy M. Nadolny	RECEIVED JUN 11 1984 QUEEN ANNE'S COUNTY
Residence Main St. Church Hill, Md. 21623	

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
1040	12/31/78	05/28/79	215-32-0893 "	12.82
1040	12/31/79	06/09/80		2,086.55

Place of Filing Clerk of the Circuit Court Queen Anne's County Centerville, Md	Total \$ 2,099.37
--	--------------------------

This certificate was prepared and signed at Baltimore, Maryland, on this,

the 4 th. day of June, 19 84

Signature <i>Joan Thomas</i>	Title Supervisor, P & I Unit
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(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. 28419, 1950-1, C.B. 125.)

No. 687

United States

VS.
Henry R. & Mary C. Kadar

Notice of Tax Lien

Filed this 3rd day of

October 19 80, at 2:15 P.M.
TSP No. 1, Area 36

Marguerite W. Madden
Clerk (or Registrar)

Form 688 (Rev 9-78)

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 687

(1) General Rule. — Unless notice of lien is 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 refilled during the required refiling period shall be effective only—

(A) If such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. September 1978)

District
BaltimoreSerial Number
81-A-2

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

Henry A. & Mary V. Rada

Residence

P.O. Box 73
Grasonville, Md. 21638

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-78	5-28-79	212-14-4515	1,514.63

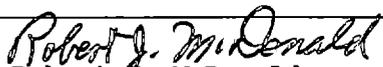
Place of Filing

Clerkof the Circuit Court of
Queen Annes County
Centreville, Md. 21617

1256

Total \$ 1,514.63This notice was prepared and signed at Annapolis, Md., on this,the 2nd day of October, 19 80

Signature


Robert J. McDonald

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, 1950-1, C.B. 125.)

No. 688

United States

VS.

*Chocoma
Bay Beach
Center*

Notice of Tax Lien

Filed this *9th* day of *October*, 19 *80*, at *9:56 AM*.

TSP No. 1, Paris 36

Clerk (or Registrar)

Form 668 (Rev. 8-78)

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 688

(1) General Rule. — Unless notice of lien is 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 (1)) after the expiration of such refiling period.

(2) Place For Filing. — A notice of lien refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(4) Disclosure Of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District

Baltimore

Serial Number

81-A-14

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

Chesapeake Bay Yachting Center, Inc.

Residence

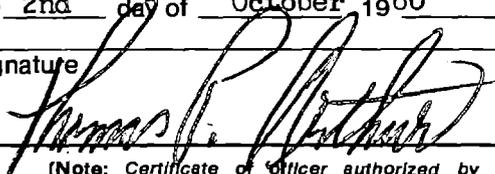
Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940	12-31-79	04-21-80	52-1008498	268.59

Place of Filing

Clerk Of Circuit Court
Of Queen Anne County
Centerville, MarylandTotal \$ 268.59
1250This notice was prepared and signed at Annapolis, Maryland, on this,the 2nd day of October 1980

Signature



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, 1950-1, C.B. 125.)

Part 1 — To be kept by recording office

Form 668 (Rev. 9-78)

No. 689

United States

VS.

*Christa Smith
Esq of Md*

Notice of Tax Lien

Filed this 10th day of Oct 19 81 at Wash DC

TP No 1 Paris St

Margaret W. Parker
Clerk (or Registrar)

Form 688 (Rev 9-78)

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.

(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—

- (i) **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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a



Lien # 689

section—

(1) **General Rule.**—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 80-B-11- 659 80-B-11-650	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

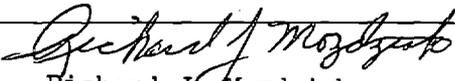
Name of Taxpayer	Leola Supply Company of Maryland, Inc.
Residence	P.O. Drawer A, Millington, Md., 21651

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
941	8006	08-13-80	23-1689197	31,986.87

Place of Filing Clerk of the Circuit Court of Queen Anne County Centerville, Maryland	Total	\$ 31,986.87
	1256	

This notice was prepared and signed at Elkton, Maryland, on this,

the 9 day of October, 19 80

Signature  Richard J. Mozdziak	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

No. 690

United States

VS.

John A. Hester A. Gray

Notice of Tax Lien

Filed this 27th day of October, 1980, at 9:26 Am.

Marguerite Menden
Clerk (or Registrar)

Form 668 (Rev. 8-78)

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 690

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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**— Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**— If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. September 1978)

District Baltimore	Serial Number 81-0-181	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

John A. & Karen A. Lang Jr.

Residence

Rt. 3 Box 438 Stevensville, Maryland 21666

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
1040/30	7912	05-19-80	217-40-6348	1,514.78

Place of Filing
**Clerk of the Circuit Court of Queen Anne County
 Centerville, Maryland 21617**

Total \$ 1,514.78

This notice was prepared and signed at Baltimore, Maryland, on this,

the 23rd day of October, 19 80

Signature

Patrick Wilson

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, 1950-1, C.B. 125.)

Clerk (or Registrar)

Margaret A. Norton

TSP Book No. 1, page 36

and proper entry made in

Nov 19 89

Filed this day of 29th

Release of Tax Lien

vs.

John A. & Karen A. Young Jr.

United States

690

89K047

Form **668(Z)**
(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District Baltimore Serial Number 81-0-181

For Optional Use by Recording Office

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 October 27, 1980, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1989 MAR 29 AM 10:48
QUEEN ANNE'S COUNTY

Name of Taxpayer
John A. & Karen A. Lang Jr.

Residence
Rt. 3 Box 438
Stevensville, Maryland 21666

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)
1040/30	7912	217-40-6348	05/19/80		1,514.78
					REL 0# RECD FEE 3.00

Place of Filing
Clerk of the Circuit Court of Queen Anne County
Centerville, Maryland Total \$ 1,514.78

This certificate was prepared and signed at Baltimore, Maryland, on this, the 13 day of March, 1989.

Signature Joanne Howard Title Chief, Processing Unit

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

U.S.GPO: 1988-0-202-019/85956

No. 691

United States

Charles Construction Co Inc

VS.

Notice of Tax Lien

Filed this 29th day of

October, 1980, at 8:58 A.M.

Marguerite M. Mendenhall
Clerk (or Registrar)

Form 688 (Rev 9-78)

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.

(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—

(i) 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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a



Lien # 691

section —

(1) General Rule. — Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refilling 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 refilling period.

(2) Place For Filing. — A notice of lien refilled during the required refilling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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 Refilling Period. — In the case of any notice of lien, the term "required refilling 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 refilling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 81-A-75	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
Chester Construction Company, Inc.

Residence
C/O Ronald K. Golt
44 Rol Park
Millersville, Md. 21108

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940	12-31-78	4-2-79	52-1101111	166.42

Place of Filing
Clerk of the Circuit Court of
Queen Annes County
Centreville, Md.

1256 **Total \$** 166.42

This notice was prepared and signed at Annapolis, Md., on this,

the 28th day of October, 19 80

Signature <i>Robert J. McDonald</i> Robert J. McDonald	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

Part 1 — To be kept by recording office

Form 668 (Rev. 9-78)

No. 692

United States

vs.
Changparkes Building Systems, Inc.

Notice of Tax Lien

Marguerite M. Markham
Clerk (or Registrar)

Filed this 31st day of October, 1980, at 12:00 P. M.

Form 688 (Rev. 9-78)

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(b) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Lien # 692

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 81-A-83	<i>For Optional Use by Recording Office</i>
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		
Name of Taxpayer Chesapeake Building Systems Inc.		
Residence Rt. 1 Box 80 Chester, Md. 21619		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940	7912	07-28-80	52-1110061	732.49
Total \$				732.49
Place of Filing Clerk of the Circuit Court for Queen Anne County Centreville, MD				

This notice was prepared and signed at Annapolis, MD, on this,
the 30th day of October, 19 80

Signature <i>Robert J. McDonald</i> Robert J. McDonald	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, 1950-1, C.B. 125.)

No. 693

United States

vs.

Henry A. & Sheila A. Morris

Notice of Tax Lien

Filed this 3rd day of Nov, 1982, at 9:58 AM

15 P.M. 1st Floor 36 Street
Washington, D.C.
Appropriate to [unclear]
Clerk (or Registrar)

Form 668 (Rev. 9-78)

Plg. [unclear]

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.**

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property:



Lien # 693

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 81-A-117	For Optional Use by Recording Office
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		
Name of Taxpayer Gary A. & Sheila A. Morris		
Residence Rt. 1 Box 18E Sudlersville, Md. 21668		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12/31/78	05/28/79	225-72-8062	623.49
1040	12/31/79	06/02/80	"	1,819.72
Place of Filing Clerk of the Circuit Court Queen Anne's County Centreville, Md.				Total \$ 2,443.21
				1256

This notice was prepared and signed at Easton, Md., on this,the 30th day of October, 19 80

Signature <i>de Ethel R. Roswell</i>	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, 1950-1, C.B. 125.)

Clerk (or Registrar)

Sturges & W. M. De...

Book No. 1, page 30

and proper entry made in ISR

Filed this 3rd day of Aug, 1988 M.

Filed this 2nd day of Aug, 1988 M.

Release of Tax Lien

Henry A. Keller A
Memo

vs.

United States

Henry A. Keller A

Certificate of Release of Federal Tax Lien

District <p style="text-align:center">Baltimore, MD</p>	Serial Number <p style="text-align:center">528447772</p>	<i>For Optional Use by Recording Office</i>
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RECEIVED
 CLERK, CIRCUIT COURT
 1988 FEB -2 AM 9:31
 QUEEN ANNE'S COUNTY

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 November 3, 1988, is authorized to note the books to show the release of this lien for these taxes and additions.

book: , page: 36
 serial #: 493, acc #:

Name of Taxpayer GARY A & SHIELIA A. MORRIS

Residence RT 1 BOX 18E
SUDLERSVILLE, MD 21668

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	12-31-78	225-72-8062	5-28-79	6-27-85	623.49
1040	12-31-79	225-72-8062	6-02-80	7-02-86	1819.72

Place of Filing <p style="text-align:center">Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</p>	Total	\$ 2443.21
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This certificate was prepared and signed at Baltimore, MD, on this, 28th day of January 1988.

Signature 	Title <p style="text-align:right">Chief, SPf</p>
----------------------	--

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

U.S. GPO 1987-181-471/65749

E.I. # 36-2705514

No. 694

United States

Calvert Shellfish Co. Inc

VS.

Notice of Tax Lien

Filed this 5th day of December, 1980, at 4:11 p.m.

Marguerite Mc Spandor
Clerk (or Registrar)

Form 668 (Rev. 9-78)
OFFICE OF THE CLERK OF DISTRICT COURT
1000 11th St NW
WASHINGTON, DC 20004

**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 security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirement of subsection (f) has been filed by the Secretary.

(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—

- (i) **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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a



Lien # 694

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form **668**

Department of the Treasury - Internal Revenue Service

(Rev. September 1978)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 81-A-89	RECEIVED CLERK OF CIRCUIT COURT QUEEN ANNE'S COUNTY 1980 NOV 4 5 PM 45 11
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.		
Name of Taxpayer Calvert Shellfish Company Inc.		
Residence Grasonville, Maryland 21638		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	8003	08-04-80	52-0808562	6,786.91
941	7912	05-19-80	52-0808562	8,686.81
Place of Filing Clerk of the Circuit Court for Queen Anne County Centreville, MD			Total	\$ 15,473.72
			1256	

This notice was prepared and signed at Annapolis, Maryland, on this,the 3rd day of November, 19 80

Signature <i>Robert J. McDonald</i> Robert J. McDonald	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

No. 694

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**

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

(Rev. September 1978)

District Baltimore	Serial Number 81-A-89	For Optional Use by Recording Office CLEER 1981 JUL 16 PM 12:57 CLERK OF THE CIRCUIT COURT QUEEN ANNE COUNTY
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 <u>November 5</u> , 19 <u>80</u> , is authorized to note the books to show the release of this lien for these taxes and additions.		
Name of Taxpayer Calvert Shellfish Company Inc.		
Residence Grasonville, Maryland 21638		

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	8003	08-04-80	52-0808562	8,786.91
941	7912	05-19-80	52-0808562	8,686.81
Place of Filing Clerk of the Circuit Court for Queen Anne County				Total \$ 15,473.72

This certificate was prepared and signed at Baltimore, MD, on this,the 9th day of July, 19 81

Signature <i>Harvey R. Hammer</i> 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, 1950-1, C.B. 125.)

No.

695

United States

VS.

Walter W. Turner
Stealing

Notice of Tax Lien

Filed this 19th day of

November 1955 at District

757 1/2 1st St S.W. Wash DC

Clark (or Registrar)

Form 688 (Rev 8-78)

OFFICE OF THE CLERK OF DISTRICT COURT
1300 KOD 12 W 10 OP
WASHINGTON, D.C.

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.

(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 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.

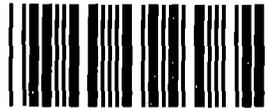
(2) Situs Of Property Subject To Lien. — For purposes of paragraphs (1) and (4), property shall be deemed to be situated —

(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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 695

(1) General Rule. — Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only —

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. — Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(b) Disclosure Of Certain Returns and Return Information For Tax Administration Purposes. —

(2) Disclosure of amount of outstanding lien. — If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 81-B-11-46	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED
CLERK, CIRCUIT COURT
1980 NOV 19 AM 10:04
QUEEN ANNE'S COUNTY

Name of Taxpayer George W. & Anna F. Sterling
Residence Rt 4, Box 171 A Chestertown, Md 21620

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
1040/30	7712	11-05-79	097-28-6076	1396.19

Place of Filing Clerk of the Circuit Court of Queen Anne's County Centreville, Md 21617	Total \$ 1396.19
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This notice was prepared and signed at Elkton, Md 21921, on this, the 18th day of November, 19 80

Signature 	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

No. 696

United States

VS.

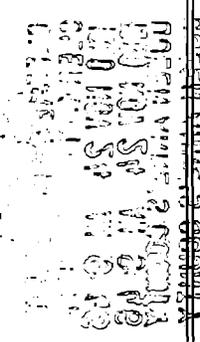
William A. Kellum, Sr.

Notice of Tax Lien

Filed this 21st day of October 19 80 at 9:40 A.M.

Clerk (or Registrar).

Form 668 (Rev 9-78)



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.

(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—

(i) 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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 696

(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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 81-B-12-118	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED
CLERK OF CIRCUIT COURT
1980 NOV 24 AM 9:46
QUEEN ANNE'S COUNTY

Name of Taxpayer	William H. Kellum Sr.
Residence	William H. Kellum Backhoe Service 1191 Stoney Run Rd. Hanover, Md. 21076

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
941	8003	07-28-80	52-0966054	1,942.56
Total \$				1,942.56

Place of Filing Clerk of the Circuit Court of Queen Anne County Centerville, Md.	1256	Total \$	1,942.56
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This notice was prepared and signed at Baltimore, Maryland, on this,

the 19 day of November, 19 80

Signature  I. Kravetz	Title Revenue Officer
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(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, 1950-1, C.B. 125.)

696

United States

vs.

Release of Tax Lien

Filed this _____ day of _____, 19____ M.,

and proper entry made in _____
Book No. _____, page _____

Clerk (or Registrar).

Handwritten signature

Form **668**

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

(Rev. September 1978)

District Baltimore	Serial Number 81-D-12-118	For Optional Use by Recording Office
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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 Nov 24, 1986, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
 CLERK, CHIEF OF COURT
 1986 DEC -1 AM 10:29
 QUEEN ANNE'S COUNTY

Name of Taxpayer William H. Kellum Sr.
Residence William H. Kellum Backhoe Service 1191 Stoney Run Rd. Hanover, Md. 21076

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	8003	07-28-80	52-0966054	1,942.56 <i>FR</i>

Place of Filing Clerk of the Circuit Court of Queen Anne County	Total \$
---	-----------------

This certificate was prepared and signed at Baltimore, Maryland, on this,

the 24 day of November, 19 86

Signature <i>Tania Brooks</i>	Title Chief, Processing Unit
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(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, 1950-1, C.B. 125.)

No. 697

United States

VS.

Steven Supply Co of Md

Notice of Tax Lien

Filed this 2nd day of

December, 1980, at 8:45 A.M.

Marguerite M. Henderson
Clerk (or Registrar)

Form 666 (Rev. 9-78)

PRO CTS - 5 11 9 02

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 697

(1) **General Rule.**—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore	Serial Number 81-B-11-51	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
Leola Supply Company of Maryland -a corporation

Residence
**P.O. Drawer A
Millington, Md 21651**

RECEIVED
 CLERK, CIRCUIT COURT
 1980 DEC -2 AM 8:45
 QUEEN ANNE'S COUNTY

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
720/03	8006	09-15-80	23-1689197	111.89

Place of Filing Clerk of the Circuit Court of Queen Anne County Centreville, Md 21617	Total \$ 111.89
---	------------------------

This notice was prepared and signed at Elkton, Md ~~21921~~ 21921, on this,

the 1st day of December, 19 80

Signature 	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, 1950-1, C.B. 125.)

No. 698

United States

VS.
Abraham Hump
+ 1/2 Heritage
Abner

Notice of Tax Lien

Filed this 5th day of

Dec. 19 52 at 2:43 p.m.
Tax Map 1 of 36 Spad
Mrs. Sarah W. M...
Clerk (or Registrar)

Form 668 (Rev. 9-78)

RECEIVED 2 CONNIDA
REC'D DEC-2 5M 5:45
CREK, DISTRICT

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 698

(1) **General Rule.**—Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.**—Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) **Disclosure Of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) **Disclosure of amount of outstanding lien.**—If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. September 1978)

District <p style="text-align: center;">Baltimore</p>	Serial Number <p style="text-align: center;">81-A-347</p>	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

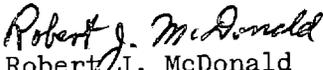
RECEIVED
CLERK, CIRCUIT COURT
1980 DEC -5 PM 2:42
QUEEN ANNE'S COUNTY

Name of Taxpayer	Howard Rupp T/A Heritage Homes
Residence	Rt. 1, Box 577 Chester, Maryland 21619

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
941	7909	04-21-80	52-0804640	294.32
941	7912	03-31-80	52-0804640	2,257.79
941	8003	09-15-80	52-0804640	3,129.86
941	8006	09-15-80	52-0804640	2,224.22
941	8009	12-08-80	52-0804640	1,128.99

Place of Filing <p style="text-align: center;">Clerk of the Circuit Court for Queen Annes County Centreville, Maryland</p>	Total	\$ 9,035.18
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This notice was prepared and signed at Annapolis, Maryland, on this, the 4th day of December, 19 80

Signature  Robert J. McDonald	Title <p style="text-align: center;">Revenue Officer</p>
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(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, 1950-1, C.B. 125.)

Clerk (or Registrar)

Book No. _____, page _____

and proper entry made in _____

_____ 19 _____ M.

Filed this _____ day of _____

Release of Tax Lien

vs.

United States

698

Form **668(Z)** 28 Department of the Treasury - Internal Revenue Service
Certificate of Release of Federal Tax Lien
 (Rev. April-1984)

District **BALTIMORE, MD** Serial Number **528739399**

For Optional Use by Recording Office
 RECEIVED
 CLERK OF CIRCUIT COURT
 QUEEN ANNE'S COUNTY
 1990 MAY 29 AM 10:10

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 December 05, 1980, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **HOWARD RUFF
 T/A HERITAGE HOMES**

Residence **RT 1, BOX 577
 CHESTER, MD 21619**

COURT RECORDING INFORMATION:
 Liber Page UCC No. Serial No.
 n/a n/a n/a n/a

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)
941	09/30/78	52-0804640	04/21/80	05/21/86	294.32
941	12/31/79	52-0804640	03/31/80	04/30/86	2257.79
941	03/30/80	52-0804640	09/15/80	10/15/86	3129.86
941	06/30/80	52-0804640	09/15/80	10/15/86	2224.22
941	09/30/80	52-0804640	12/08/80	01/07/87	1128.99

Place of Filing **CLERK OF THE CIRCUIT COURT
 QUEEN ANNE COUNTY
 CENTREVILLE, MD 21617** Total \$ **9035.18**

This certificate was prepared and signed at BALTIMORE, MD, on this, the 24th day of May, 19 90.

Signature *Loanne Howard* Title **Chief, SPf**

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

* U.S. GPO: 1988-0-202-019/85956

No. 699

United States

vs.

Frederic B. Schulerbach

Notice of Tax Lien

Filed this 18th day of Dec, 1980, at 9:34A.M.

Margaret M. ... Clerk (or Registrar)

Form 668 (Rev. 8-78)

DEC 18 1980

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.

(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-

(i) 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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.



Lien # 699

(1) General Rule. - Unless notice of lien is refilled 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 refilled during the required refiling period shall be effective only-

(A) if such notice of lien is refilled 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 received written information (in the manner prescribed in regulations issued by the Secretary) 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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien. - If a notice of lien has been filed pursuant to section 6323(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, Maryland Serial Number 5201-81X-27-184 For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
Fredric B. Lauterbach

Residence
Rt. 1 S., PO Box 148
Stevensville, MD 21666

RECEIVED
CLERK, CIRCUIT COURT
1980 DEC 18 AM 9:34
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	7912	04 Aug 80	579-48-1150	25,031.47
941/01	8003	23 Jun 80	52-0851166	78.99
941/01	8006	15 Sep 80	52-0851166	1,231.74

Place of Filing Clerk of the Circuit Court of Queen Anne County Centerville, Maryland Total \$ 26,342.20

1256

This notice was prepared and signed at Wheaton, Maryland, on this, the 17 day of December, 19 80

Signature Lawrence W. Ament 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, 1950-1, C.B. 125.)

No. 700

United States

VS.

Notice of Tax Lien

Filed this 19th day of Oct. 1980, at 3:49 p.m.

Marguerite M. ... Clerk (or Registrar)

Form 668 (Rev 8-78)

OFFICE OF THE DISTRICT CLERK OF THE DISTRICT OF COLUMBIA

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.

(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 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 paragraphs (1) and (4), 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. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a

(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.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) Release Of Lien. - Subject to such regulations as the Secretary may prescribe, the Secretary 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 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 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.

Sec. 6103. Confidentiality and disclosure of returns and return information.

(k) Disclosure Of Certain Returns and Return Information For Tax Administration Purposes. -

(2) Disclosure of amount of outstanding lien. - If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.



Lien # 700

No. 700

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19 _____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

Certificate of Release of Federal Tax Lien

District Baltimore	Serial Number 81-A-376	For Optional Use by Recording Office
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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 December 19, 1980, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
 JUL 16 PM 12:57
 COUNTY CLERK
 QUEEN ANNES COUNTY
 MARYLAND

Name of Taxpayer Calvert Shellfish Company Inc.
Residence Grasonville, Maryland 21638

Kind of Tax <small>(a)</small>	Tax Period Ended <small>(b)</small>	Date of Assessment <small>(c)</small>	Identifying Number <small>(d)</small>	Unpaid Balance of Assessment <small>(e)</small>
941	8006	11-17-80	52-0808562	6,134.49

Place of Filing Clerk of the Circuit Court for Queen Annes County Centerville, Maryland	Total \$ 6,134.49
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This certificate was prepared and signed at Baltimore, MD, on this, the 9th day of July, 19 81

Signature <i>Harvey R. Hammer</i> Harvey R. Hammer	Title Chief, Special Procedures Staff
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(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, 1950-1, C.B. 125.)