No. 701

United States

vs.

Notice of Tax Lien

Filed this 22nd day of Dec., 1980, at 10:24 a.m.

Marguerite Le Master
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 # 701

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-A-143	

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 22 AM 10:50
QUEEN ANNE'S COUNTY

Name of Taxpayer

Harold M. & Mary M. Brinkley

Residence

Talbot Rd. K 1 Estates
Stevensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	7212	TC 150 3/19/73 TC 300 10/6/80	223-16-3996	980.24
1040	7412	TC 150 3/10/75 TC300 5/24/76	"	1,197.90
1040	7712	TC 150 4/3/78 TC 300 9/29/80	"	1,030.48
1040	7812	TC 150 3/5/79 TC 300 9/29/80	"	5,789.26
Place of Filing: Clerk of the Circuit Court Queen Anne 's County Centreville, Md.			1256 **Total**	$ 8,997.88

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

the 17th day of December, 19 80

Signature	Title
deEtta R. Roswell deEtta R. Roswell	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. 702

United States

vs.

Davis

Notice of Tax Lien

Filed this 21st day of Jan., 1981, at 11:33 A.m.

Marguerite M. Marfin

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 # 702

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-0-556	

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
1981 JAN 21 AM 11:33
QUEEN ANNE'S COUNTY

Name of Taxpayer
Ronnie C & Patricia E Davis

Residence
4401 Henderson Rd
Temple Hill, Md. 20031

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	06-30-80	451-38-3005	900.76
1040-30	12-31-78	04-21-80	451-38-3005	1,324.64
1040-30	12-31-79	06-02-80	451-38-3005	420.95
			Total	**$** 2,646.35

Place of Filing
Clerk of the Circuit Court
Queen Anne County
Centerville, Md. 21617

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

the 15th day of January, 19 81

Signature	Title
Patrick Wilson Jr.	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.*)

Part 1 — To be kept by recording office

Form **668** (Rev. 9-78)

#702

United States

vs.

Ronnie C. & Patricia E. Davis

Release of Tax Lien

Filed this 16th day of Sept, 1981 10:46 A.M.,

and proper entry made in TSP

Book No. 1, page 37

Marguerite W. Martin

Clerk (or Registrar)

Form 668 (Rev. 9-76)

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-0-556	QUEEN ANNE'S COUNTY SEP 16 AM 10:46 RECEIVED CLERK, CIRC.

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 24, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer: Ronnie C & Patricia E Davis

Residence: 4401 Henderson Rd
Temple Hill, Md. 20031

FTL 702

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	06-30-80	451-38-3005	900.76
1040-30	12-31-78	04-21-80	451-38-3005	1,324.64
1040-30	12-31-79	06-02-80	451-38-3005	420.95

Place of Filing: Clerk of the Circuit Court
Queen Anne County
Centerville, Md. 21617

Total $ 2,646.35

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

the 4th day of September, 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. 203

United States

vs.

Moorland

Notice of Tax Lien

Filed this [illegible] day of [illegible], 19[illegible], at [illegible] m.

[illegible]
Clerk (or Registrar).

Form 666 (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.

Lien # 703

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-0-583	RECEIVED CLERK, CIRCUIT COURT 1981 JAN 29 AM 10: 38 QUEEN ANNE'S 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
Clarence & Robin Moreland

Residence
201 South Liberty
Centreville, Maryland 21617

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	12-31-78	05-26-80	214-66-4397	1,446.43
			1256 Total	$ 1,446.43

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

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

the 22nd day of January, 19 81

Signature: Regina Knight

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

Part 1 — To be kept by recording office

Form **668** (Rev. 9-78)

703

United States

vs.

Clarence & Robert Moorland

Release of Tax Lien

Filed this 19th day of April, 1985 10:19 A.M.,

and proper entry made in _____

Book No. ISP 1, page 36

Marguerite W Markin
Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-0-583	

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 29, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Clarence & Robin Moreland

Residence

201 South Liberty
Centreville, Maryland 21617

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	12-31-78	05-26-80	214-66-4397	1,446.43
			1256 Total	$ 1,446.43

RECEIVED
CLERK, CIRCUIT COURT
1985 APR 19 AM 10:19
QUEEN ANNE'S COUNTY

Place of Filing

Clerk of Circuit Court
Queen Anne County
Centreville, Maryland 21617

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

the 17th day of April, 19 85

Signature Joan Thomas

Title

Supervisor, Procedures & Insolvency Unit

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

ea for dkk

Part 3 — To be used for recording purposes

Form 668 (Rev. 9-78)

No. 704

United States

vs.

Notice of Tax Lien

Filed this 5th day of Feb., 1981, at 9:16 A.m.

Marguerite Mackin
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 # 704

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

(2) **Place For Filing.**— A notice of lien refiled during the required refiling period shall be effective only—

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

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary 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 (i) 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.

C:COF:OGI:IA8037:s1 TDA

Form **668** (Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-0-694	

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
1981 FEB -5 AM 9: 116
QUEEN ANNE'S COUNTY

Name of Taxpayer

Joseph & Esther Baxter

Residence

Rtl Box 178A
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	12-31-79	05-26-80	218-40-6351	4,271.44
Place of Filing	Clerk of Circuit Court Queen Anne County Centerville, MD 21617		1256 **Total**	$ 4,271.44

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

the 4th day of February, 19 81

Signature	Title
Regina Knight	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.)

Part 1 — To be kept by recording office

Form **668** (Rev. 9-78)

704

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

C:COF:OGI:IA8037:sl TDA

Form 668 (Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-0-694	RECEIVED CLERK, CIRCUIT COURT 1983 JAN 19 PM 12 00 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 February 5, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Joseph & Esther Baxter

Residence

Rt1 Box 178A
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	12-31-79	05-26-80	218-40-6351	4,271.44
Place of Filing	Clerk of Circuit Court Queen Anne County Centerville, MD 21617		1256 Total	$ 4,271.44

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

the 18 day of November, 19 82

Signature	Title
Rose Tucker	Acting Supervisor, P & I Unit

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

m.w.

Part 3 — To be used for recording purposes

Form 668 (Rev. 9-78)

No. 705

United States

vs.

Clark E. Rochester

Notice of Tax Lien

Filed this 6th day of Feb, 1981, at 9:16 A.m.

Marguerite D. Dunkins
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 632[illegible] shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lie[illegible] creditor until notice thereof which meets the requirement[illegible] of subsection (f) has been filed by the Secretary.

(b) **Protection For Certain Interest[illegible] Even Though Notice Filed.** — Even though notice [illegible] a lien imposed by section 6321 has been filed, such lie[illegible] 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 # 705

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-A-451	

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
1981 FEB -6 AM 9:16
QUEEN ANNE'S COUNTY

Name of Taxpayer: Clark E. Rochester

Residence: Church Hill MD 21623

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-78	10-15-79	219 34 2783	568.93
1040	12-31-77	10-1-79	219 34 2783	716.32

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

Total $ 1,285.25

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

the 4th day of February, 19 81

Signature: Raymond F. Tillack

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. 706

United States

vs.

Doris F. Rochester

Notice of Tax Lien

Filed this 6th day of Feb., 1981, at 9:13 a.m.

Marguerite M. Madison
Clerk (or Registrar).

Form 688 (Rev 9-78)

COUNTY

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 # 706

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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-A-452	

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
1981 FEB -6 AM 9:17
QUEEN ANNE'S COUNTY

Name of Taxpayer

Doris L. Rochester

Residence

Route 1 Box 1C
Barclay MD 21607

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-75	11-8-76	213 24 2489	$182.24
1040	12-31-76	5-16-77	213 24 2489	16.26
1040	12-31-77	5-15-78	213 24 2489	277.03
1040	12-31-79	6-2-80	213 24 2489	206.53

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

Total $ 682.06

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

the 4th day of February, 19 81

Signature	Title
Raymond F. Tillack	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)

706

United States

vs.

Doris L. Rochester

Release of Tax Lien

Filed this 13th day of Feb, 1981 10:18 A M.,

and proper entry made in

Book No. TSP#1, page 36

Marguerite W. Mankin

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-1-452	

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 6, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1981 FEB 13 AM 10
QUEEN ANNE'S COUNTY

Name of Taxpayer

Doris L. Rochester

Residence

Route 1 Box 26
Barclay MD 21607

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-75	11-8-76	213 24 2489	632.24
1040	12-31-76	9-16-77	213 24 2489	16.25
1040	12-31-77	5-15-78	213 24 2489	277.03
1040	12-31-79	6-2-80	213 24 2489	336.59

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

Total $ 632.86

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

the 10th day of February, 19 81

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

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 707

United States

vs.

Donald A. Josephson & Harvey

Notice of Tax Lien

Filed this 20th day of Feb, 1981, at 9:51 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—

(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 # 707

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81A 472	RECEIVED CLERK, CIRCUIT COURT 1981 FEB 20 AM 8 51 QUEEN ANNE'S 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

Donald A. & Josephine B. Horney

Residence

Box 102
Queenstown, Md. 21658

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-75	02-28-81	218-34-3162	468.47
			Total	$ 468.47

Place of Filing

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

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

the 19 day of Feb., 19 81

Signature	Title
Raymond F. Tillack	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)

707

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(Z) (Rev. 4-84)

H(H@)RINTING

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	81A 472	

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 20, 1981, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1989 APR 25 AM 11:59
QUEEN ANNE'S COUNTY

Name of Taxpayer

Donald A. & Josephine B. Horney

Residence

Box 102
Queenstown, Md. 21658

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	12-31-75	218-34-3162	02-28-81		468.47

Place of Filing

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

Total $ 468.47

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

the 21st day of April, 19 89.

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)

Form 668(Z) (Rev. 4-84)

★U.S.GPO:1988-0-202-019/85956

No. 708

United States

vs.

Ronald Earl Reece

Notice of Tax Lien

Filed this 20th day of Feb, 1981, at 9:51 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—

(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 # 708

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81A 476	RECEIVED CLERK. CIRCUIT COURT 1981 FEB 20 AM 9: 51 QUEEN ANNE'S 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

Ronald Earl Reece

Residence

Rt. 1. Box 109A
Sudlersville, Md. 21668

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	03-31-79	01-07-80	52-1122652	223.51
941	06-30-79	01-07-80	52-1122652	214.73
941	09-30-79	05-05-80	52-1122652	986.00
941	12-31-79	04-28-80	52-1122652	121.85

Place of Filing

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

Total $ 1546.09

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

the 19 day of Feb., 19 81

Signature

Raymond F. Tillack

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)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	81A 476	

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 20, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1981 SEP -8 AM 10:46
QUEEN ANNE'S COUNTY
FTL 208

Name of Taxpayer

Ronald Earl Reece

Residence

Rt. 1. Box 109A
Sadlersville, Md. 21668

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	03-31-79	01-07-80	52-1122652	223.51
941	06-30-79	01-07-80	52-1122652	214.73
941	09-30-79	05-05-80	52-1122652	986.00
941	12-31-79	04-28-80	52-1122652	121.85

Place of Filing: Clerk of the Circuit Court
Queen Anne County
Centerville, Md. 21617

Total $ 1546.09

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

the 3rd 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, 1950-1, C.B. 125.)

Part 3 — To be used for recording purposes

Form 668 (Rev. 9-78)

#708

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-76)

No. 709

United States

vs.

Notice of Estate Tax Lien

Filed this 24th day of Feb., 19 81, at 9:25 A.m.

Marguerite M. Martin

Clerk (or Registrar)

Form 688-H (10-78)

Internal Revenue Code

Sec. 6324B. Special lien for additionel estate tax ettributable to ferm, etc., veluation.

(a) General rule.

In the case of any interest in qualified real property (within the meaning of section 2032A (b)), an amount equal to the adjusted tax difference attributable to such interest (within the meaning of section 2032A(c)(2)(B)) shall be a lien in favor of the United States on the property in which such interest exists.

(b) Period of lien.

The lien imposed by this section shall arise at the time an election is filed under section 2032A and shall continue with respect to any interest in the qualified farm real property—

(1) until the liability for tax under subsection (c) of section 2032A with respect to such interest has been satisfied or has become unenforceable by reason of lapse of time, or

(2) until it is established to the satisfaction of the Secretary that no further tax liability may arise under section 2032A(c) with respect to such interest.

(c) Certein rules made applicable.

The rules set forth in paragraphs (1), (3), and (4) of section 6324A(d) shall apply with respect to the lien imposed by this section as if it were a lien imposed by section 6324A.

(d) Substitution of security for lien.

To the extent provided in regulations prescribed by the Secretary, the furnishing of security may be substituted for the lien imposed by this section.

Sec. 6324A. Special lien for estate tax deferred under section 6166 or 6166A.

(d) Special rules.

(1) Requirement thet lien be filed. The lien imposed by this section 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 section 6323(f) has been filed by the Secretary. Such notice shall not be required to be refiled.

(2) Period of lien. The lien imposed by this section shall arise at the time the executor is discharged from liability under section 2204 (or, if earlier, at the time notice is filed pursuant to paragraph (1)) and shall continue until the liability for the deferred amount is satisfied or becomes unenforceable by reason of lapse of time.

(3) Priorities. Even though notice of a lien imposed by this section has been filed as provided in paragraph (1), such lien shall not be valid—

(A) Real property tax and special assessment liens. To the extent provided in section 6323(b)(6).

(B) Real property subject to a mechanic's lien for repairs and improvements. In the case of any real property subject to a lien for repair or improvement, as against a mechanic's lienor.

(C) Real property construction or improvement financing agreement. As against any security interest set forth in paragreph (3) of section 6323(c) (whether such security interest came into existence before or after tax lien filing).

Subparagraphs (B) and (C) shall not apply to any security interest which came into existence after the date on which the Secretary filed notice (in a manner similar to notice filed under section 6323(f)) that payment of the deferred amount has been accelerated under section 6166(g) or 6166A(h).

(4) Lien to be in lieu of section 6324 lien. If there is a lien under this section on any property with respect to any estate, there shall not be any lien under section 6324 on such property with respect to the same estate.

Sec. 6323. Validity and priority against certein persons.

(b) Protection for certein interests even though notice filed.

Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(6) Reel property tax and speciel essessment liens. With respect to real property, as against a holder of a lien upon such property, if such lien is entitled under local law to priority over security interests in such property which are prior in time, and such lien secures payment of—

(A) a tax of general application levied by any taxing authority based upon the value of such property;

Lien # 709

(c) Protection for certein commercial transactions finencing agreements, etc.—

(3) Reel property construction or improvement financing agreement. For the purposes of this subsection—

(A) Definition. The term "real property construction or improvement financing agreement" means an agreement to make cash disbursements to finance—

(i) the construction or improvement of real property,

(ii) a contract to construct or improve real property, or

(iii) the raising or harvesting of e farm crop or the raising of livestock or other animals. For purposes of clause (iii), the furnishing of goods and services shall be treated as the disbursement of cash.

(B) Limitation on qualified property. The term "qualified property," when used with respect to a real property construction or improvement financing agreement, includes only

(i) in the case of subparagraph (A)(i), the real property with respect to which the construction or improvement has been or is to be made,

(ii) in the case of subparagraph (A)(ii), the proceeds of the contract described therein, and

(iii) in the case of subparagraph (A)(iii), property subject to the lien imposed by section 6321 at the time of tax lien filing and the crop or the livestock or other animals referred to in subparagraph (A)(iii).

(f) Place for filing notice; form

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

(A) Under state laws.

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

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

(B) With clerk of district court. In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (a); or

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

(2) Situs of property subject to lien. For purposes of 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 piece at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

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

Form **668-H**
Oct. 1978

Department of the Treasury - Internal Revenue Service

Notice of Federal Estate Tax Lien Under Internal Revenue Laws

District	Serial Number	*For Optional Use by Recording Office*
Baltimore	81-SPS-149	

Notice this is given under the provisions of section 6324B of the Internal Revenue Code that a lien exists in favor of the United States against the specific property described below for additional Federal estate tax imposed by section 2032A(c) due to the special valuation elected under section 2032A.

RECEIVED
CLERK, CIRCUIT COURT
1981 FEB 24 AM 9:25
QUEEN ANNE'S COUNTY

Name of Estate

Edna P. Hollingsworth

Name and address of agent designated by the qualified heirs for dealings with IRS regarding the specially valued property.

George Vickers Hollingsworth, Jr.
Church Hill, Maryland 21623

Date of Death	Decedent's Social Security Number	Amount of Additional Tax
02-09-78	216-38-9384	$ 78,354.06

Description of Property to Which Lien Attaches

Legal Description Attached:

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

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

the 23rd day of February, 19 81

Signature	Title
Jerome C. Dorsey	Advisor, Special Procedures Staff

Form **668-H** (10-78)

Part 1 – To be kept by recording office

Description

ALL that farm or tract of land situated in the Second Election District of Queen Anne's County, on both sides of the road leading from Church Hill to Barclay, and known as the "Hollingsworth Farm", CONTAINING 196.44 Acres and improvements; BEING the same farm or tract of land which was devised unto Edna Price Hollingsworth, the decedent, by G. Vickers Hollingsworth, her late husband (See Liber N. S. D. No. 1, folio 375, a Will Record Book for Queen Anne's County, State of Maryland, also Estate No. 2580 in the Orphans' Court for Queen Anne's County), with which Edna P. Hollingsworth died seized and possessed on February 9, 1978;

- - - - - - -

Parcel No. 1 ALL that farm or tract of land known as "Fox Hill", "Brotherhood" and "The Benjamin L. Coppage Home Farm", situate, lying and being in the Second Election District of Queen Anne's County, Maryland on the public road leading from Church Hill to Barclay (designated Maryland Route No. 302) and on the Highway (designated as U. S. Route No. 301), adjoining the "Scott Farm" of Benjamin Lee, other lands of, or formerly of, Eleanor C. DeMuth, et al, and Parcel No. 2, hereinafter described, and more particularly described by metes and bounds, courses and distances, as follows: BEGINNING for the same at a point in the middle of the public road leading from Church Hill to Barclay, a corner for said Parcel No. 2, opposite the end of a division fence which formerly stood between this parcel and said Parcel No. 2 and running from thence (1) North 13 degrees East, 13.4 perches; (2) South 75 degrees East, 12.5 perches to other lands of Eleanor C. DeMuth, et al; thence (3) North 13 degrees East, 123 perches; thence (4) North 87 degrees West, 119 perches; thence (5) North 11 degrees West 55 perches; thence (6) South 54 degrees West, 170 perches; thence (7) South 10 degrees East, 6.2 perches to the Church Hill-Barclay Public Road; thence (8) South 49½ degrees East, 61 perches; thence (9) South 82½ degrees East, 43 perches; thence (10) South 73½ degrees East, 140 perches, more or less, to the point of beginning; and CONTAINING 170 Acres and 26 perches of land, more or less;

PARCEL NO. 2 ALL that lot of land, known as "The Saw Mill Lot", situate, lying and being in the Second Election District of Queen Anne's County, Maryland, on the public road leading from Church Hill to Barclay, and adjoining Parcel No. 1 hereinabove described and CONTAINING 1 Acre of land, more or less; BEING the same farm or tracts of land which were granted and conveyed unto Edna Price Hollingsworth by Eleanor C. Perkins DeMuth and husband by deed dated January 22, 1965, and recorded in Liber C. W. C. No. 12, folio 617,

land record book for Queen Anne's County, State of Maryland; with which the said Edna P. Hollingsworth died seized and possessed on February 9, 1978,

No. 709

United States

vs.

Release of Estate Tax Lien

Filed this _____ day of

_____, 19____, at _____ m.

_____

Clerk (or Registrar)

Form 668-H (10-78)

Form 668-H
Oct. 1978

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Estate Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-SPS-149	

I certify that the requirements of section 6325(a) of the Internal Revenue Code have been satisfied for the tax liability (including all statutory additions) shown below on the following-named estate, and that the lien for the tax and statutory additions has been released. The proper officer in the office where notice of internal revenue tax lien was filed on FEB 23, 19 81, is authorized to note in the books the release of this lien, as far as it relates to the following.

RECEIVED
CLERK, CIRCUIT COURT
94 JAN 10 PM 1:14
QUEEN ANNE'S COUNTY

Name of Estate

Edna P. Hollingsworth

Name and address of agent designated by the qualified heirs for dealings with IRS regarding the specially valued property.

George Vickers Hollingsworth, Jr.
Church Hill, Maryland 21623

Date of Death	Decedent's Social Security Number	Amount of Additional Tax Liability
02-09-78	216-38-9384	78,354.06

Description of Property to Which Lien Attaches

Legal Description Attached:

Place of Filing

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

This notice was prepared and signed at BALTIMORE, MD. , on this,

the 5 day of JANUARY, 19 94

Signature

Title Revenue Officer

Form 668-H (10-78)

Part 3 – To be kept by recording office

No. 710

United States

vs.

Robert H Mende

Notice of Tax Lien

Filed this 25th day of Feb., 1981, at 9:28 A.m.

Marguerite M. Manfrin

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 # 710

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81A 480	

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
1981 FEB 25 AM 9:28
QUEEN ANNE'S COUNTY

Name of Taxpayer
Robert H. Mende

Residence
219 Belvedere Ave.
Cneterville, Md. 21617

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-76	03-28-77	219-60-7583	982.37
1040	12-31-77	02-13-78	219-60-7583	668.30
1040A	12-31-79	05-26-80	219-60-7583	531.48
			Total	$ 2182.15

Place of Filing
Clerk of the circuit Court
Queen Anne County
Centerville, Md.

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

the 20 day of Feb., 19 81

Signature
Raymond F. Tillack

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. 711

United States

vs.

Bens Masonry Inc

Notice of Tax Lien

Filed this 12th day of March, 1981, at 3:46 P.M.

Marguerite W. Mankin
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.

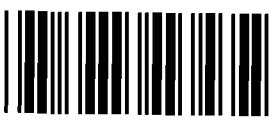
(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(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 # 711

(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.

Form 668 (Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81A 490	RECEIVED CLERK, CIRCUIT COURT 1981 MAR 12 PM 3:48 QUEEN ANNE'S 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: Bens Masonry, 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	06-30-79	01-07-80	52-1001769	2490.88
940	12-31-77	05-21-79	52-1001769	1281.42

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

Total $ 3772.30

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

the 24 day of Feb., 19 81

Signature	Title
Raymond E. Tillack	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)

711

United States

vs.

Beno Masonry Inc

Release of Tax Lien

Filed this 16th day of Dec, 1982. 10:02 A.M.,

and proper entry made in TSP

#1 Book No. 1, page 38

Marguerite M. Manbin

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	81A 490	RECEIVED CLERK CIRCUIT COURT 1982 DEC 16 AM 10:02 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 March 12, 1981, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer: Bens Masonry, Inc.

Residence: Rt. 2 Box 949B
Stovensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	06-30-79	01-07-80	52-1801769	2490.88
940	12-31-77	05-21-79	52-1001769	1281.42

Place of Filing: Clezk of the Circuit Court
Queen Anne County
Centerville, Md. 21617

Total $ 3772.30

This certificate was prepared and signed at Baltimore, Maryland, on this, the 14th day of December, 19 82

Signature: [signature]

Title: Acting Supervisor, P & I Unit

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

prw

Part 3 — To be used for recording purposes

No. 712

United States

vs.

Burns

Notice of Tax Lien

Filed this 1st day of August, 19 84, at 10:37 A.M.

Recorded in Tax Lien Record 720

Page 1

CLERK U.S. DISTRICT COURT

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 # 712

(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.

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-180	

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'S OFFICE
1981 APR - 1 AM 10 37
QUEEN ANNE'S COUNTY

Name of Taxpayer

David A. & Hilda Burris

Residence

Box 149 RFD # 1
Millington, Md. 21651

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-78	8-25-80	214-42-8132	710.23
1040	12-31-79	8-25-80	"	1,430.50

Place of Filing

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

Total $ 2,140.73

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

the 31st day of March, 19 81

Signature

Richard P. Hubbard

Richard P. Hubbard

Title

Revenue Officer 5201-1536

(Note: *Certificate 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. 713

United States

vs.

Notice of Tax Lien

Filed this _____ day of _____, 19____, at _____ 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—

(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 # 713

(4) **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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-A-573	

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
CLERK, CIRCUIT COURT
1981 APR 10 AM 9:35
QUEEN ANNE'S COUNTY

Name of Taxpayer

Alvin & Lucinda Sullivan

Residence

Rt 3 Box 387
Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	7812	06-04-79	214-56-1535	2,071.57

Place of Filing

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

Total $ 2,071.57

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

the 6th day of April, 19 81

Signature Martin L. Kostelec 15-05

Martin L. Kostelec

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

713

United States

vs.

Release of Tax Lien

Filed this 14th day of Oct, 1981 8:56 A M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	*For Optional Use by Recording Office*
Baltimore	81-A-573	1981 OCT 14 AM 8:56 QUEEN ANNE'S COUNTY CLERK, CIRC…

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 10, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Alvin & Lucinda Sullivan

Residence

Rt 3 Box 387
Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	7812	06-04-79	214-56-1535	2,071.57

Place of Filing

Clerk of the Circuit Court
for Queen Anne County
Centreville, MD 21617

Total $ 2,071.57

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

the 5th day of October, 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.)

Part 3 — To be used for recording purposes

No. 714

United States

vs.

Notice of Tax Lien

Filed this _____ day of _____, 19____, at _____ 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—

(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 # 714

(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.

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-B-12-384	

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
1981 APR 10 AM 9:35
QUEEN ANNE'S COUNTY

Name of Taxpayer

William & Margaret Kellum

Residence

R D 1 Box 64C
Queen Anne , Maryland 21657

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	7812	12-31-79	214-38-0647	1,910.09
Place of Filing	Clerk of the Circuit Court Queen Anne County Centerville, Maryland		Total	$ 1,910.09

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

the 7th day of April ,19 81

Signature	Title
I. Kravetz 1236	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)

714

RECEIVED
JUN 13 1989
INTERNAL REVENUE SERVICE
SPECIAL PROCEDURES - W&I
BALTIMORE, MD.

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(Z) (Rev. 4-84)

APO11: 528908910

Form 668(Z) (Rev. April 1984)

104

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528908910	

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, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

1989 JUN 12 PM 10 21
QUEEN ANNE'S COUNTY
CLERK, CIRCUIT COURT

Name of Taxpayer WILLIAM & MARGARET KELLUM

Residence
R D 1 BOX 64C
QUEEN ANNE, MD 21657

COURT RECORDING INFORMATION:

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

Revenue Representative T. Dunnigan

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	214-38-0647	12/31/79	01/30/86	1910.09

1989 SEP 29 AM 8 47
QUEEN ANNE'S COUNTY
CLERK, CIRCUIT COURT

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

Total $ 1910.09

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

the 27th day of June, 19 89.

Signature [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)

Form 668(Z) (Rev. 4-84)

★U.S.GPO:1988-O-202-019/85956

No. 715

United States

vs.

Mosley

Notice of Estate Tax Lien

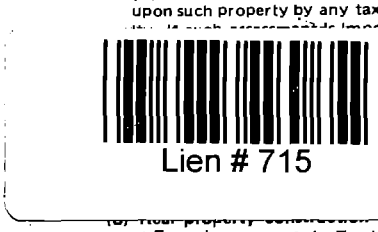
Filed this 16th day of Sept., 19 61, at 9:44 a.m.

Instrument No. 1 Book 338

Marquette C. Mark

Clerk (or Registrar)

Form 688-H (10-78)



Internal Revenue Code

Sec. 6324B. Special lien for additional estate tax attributable to farm, etc., valuation.

(a) General rule.

In the case of any interest in qualified real property (within the meaning of section 2032A (b)), an amount equal to the adjusted tax difference attributable to such interest (within the meaning of section 2032A(c)(2)(B)) shall be a lien in favor of the United States on the property in which such interest exists.

(b) Period of lien.

The lien imposed by this section shall arise at the time an election is filed under section 2032A and shall continue with respect to any interest in the qualified farm real property—

(1) until the liability for tax under subsection (c) of section 2032A with respect to such interest has been satisfied or has become unenforceable by reason of lapse of time, or

(2) until it is established to the satisfaction of the Secretary that no further tax liability may arise under section 2032A(c) with respect to such interest.

(c) Certain rules made applicable.

The rules set forth in paragraphs (1), (3), and (4) of section 6324A(d) shall apply with respect to the lien imposed by this section as if it were a lien imposed by section 6324A.

(d) Substitution of security for lien.

To the extent provided in regulations prescribed by the Secretary, the furnishing of security may be substituted for the lien imposed by this section.

Sec. 6324A. Special lien for estate tax deferred under section 6166 or 6166A.

(d) Special rules.

(1) Requirement that lien be filed. The lien imposed by this section 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 section 6323(f) has been filed by the Secretary. Such notice shall not be required to be refiled.

(2). Period of lien. The lien imposed by this section shall arise at the time the executor is discharged from liability under section 2204 (or, if earlier, at the time notice is filed pursuant to paragraph (1)) and shall continue until the liability for the deferred amount is satisfied or becomes unenforceable by reason of lapse of time.

(3) Priorities. Even though notice of a lien imposed by this section has been filed as provided in paragraph (1), such lien shall not be valid—

(A) Real property tax and special assessment liens. To the extent provided in section 6323(b)(6).

(B) Real property subject to a mechanic's lien for repairs and improvements. In the case of any real property subject to a lien for repair or improvement, as against a mechanic's lienor.

(C) Real property construction or improvement financing agreement. As against any security interest set forth in paragraph (3) of section 6323(c) (whether such security interest came into existence before or after tax lien filing).

Subparagraphs (B) and (C) shall not apply to any security interest which came into existence after the date on which the Secretary filed notice (in a manner similar to notice filed under section 6323(f)) that payment of the deferred amount has been accelerated under section 6166(g) or 6166A(h).

(4) Lien to be in lieu of section 6324 lien. If there is a lien under this section on any property with respect to any estate, there shall not be any lien under section 6324 on such property with respect to the same estate.

Sec. 6323. Validity and priority against certain persons.

(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—

(6) Real property tax and special assessment liens. With respect to real property, as against a holder of a lien upon such property, if such lien is entitled under local law to priority over security interests in such property which are prior in time, and such lien secures payment of—

(A) a tax of general application levied by any taxing authority based upon the value of soch property;

(B) a special assessment imposed directly upon such property by any taxing author-

[illegible] assessment is imposed for the

ment financing agreement. For the purposes of this subsection—

(A) Definition. The term "real property construction or improvement financing agreement" means an agreement to make cash disbursements to finance—

(i) the construction or improvement of real property,

(ii) a contract to construct or improve real property, or

(iii) the raising or harvesting of a farm crop or the raising of livestock or other animals. For purposes of clause (iii), the furnishing of goods and services shall be treated as the disbursement of cash.

(B) Limitation on qualified property. The term "qualified property," when used with respect to a real property construction or improvement financing agreement, includes only

(i) in the case of subparagraph (A)(i), the real property with respect to which the construction or improvement has been or is to be made;

(ii) in the case of subparagraph (A)(ii), the proceeds of the contract described therein, and

(iii) in the case of subparagraph (A)(iii), property subject to the lien imposed by section 6321 at the time of tax lien filing and the crop or the livestock or other animals referred to in subparagraph (A)(iii).

(f) Place for filing notice; form

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

(A) Under state laws.

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

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

(B) With clerk of district court. In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (a); or

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

(2) Situs of property subject to lien. For purposes of 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Form **668-H**
Oct. 1978

Department of the Treasury - Internal Revenue Service

Notice of Federal Estate Tax Lien Under Internal Revenue Laws

District	Serial Number	*For Optional Use by Recording Office*
Baltimore	81-SPS-230	

Notice this is given under the provisions of section 6324B of the Internal Revenue Code that a lien exists in favor of the United States against the specific property described below for additional Federal estate tax imposed by section 2032A(c) due to the special valuation elected under section 2032A.

RECEIVED
CLERK, CIRCUIT COURT
1981 APR 16 AM 9:44
QUEEN ANNE'S COUNTY

Name of Estate
Claire B. Massey

Name and address of agent designated by the qualified heirs for dealings with IRS regarding the specially valued property.
Lawrence B. Massey
Suddersville, Maryland 21668

Date of Death	Decedent's Social Security Number	Amount of Additional Tax
4-22-79	215-36-2396	$ 180,248.98

Description of Property to Which Lien Attaches

See Attached:

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

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

the 15th day of April, 19 81

Signature	Title
Jreome C. Dorsey	Advisor, Speceial Procedures Staff

Form **668-H** (10-78)

Part 1 – To be kept by recording office

a. Lying in the First Election District of Queen Anne's County, between Sudlersville and Millington, approximately two miles north of Sudlersville, AKA as Friendship Farm; located on the east side and fronting on Public Route # 313, consisting of 464.2 acres, more or less, and recorded in the Queen Anne's County Land Record book at Liber CWC 13, folio 23; Tax Map 6 & 12, Block 24. Schedule E, Item 1

b. Lying in the First Election District of Queen Anne's County, between Sudlersville and Millington, approximately two miles north of Sudlersville, AKA as Mud-Ford Farm,; located on the borders of the east side of Rte. 301 with entrance from Rte. 313 over a 30 foot right of way entrance purchased from John Truitt, et al., as recorded in Liber CWC 15, folio 68, of the Queen Anne's Co. Land Record Book, Tax Map 6, Block 23, consisting of 283. acres more or less. Schedule E, Item 2 Also, CWC 13, folio 19 for recording of deed.

No. 715

United States

vs.

Release of Estate Tax Lien

Filed this _____ day of

_____, 19____, at _____ m.

_____

Clerk (or Registrar)

Form 668-H (10-78)

Form 668-H
Oct. 1978

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Estate Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-SPS-230	

I certify that the requirements of section 6325(a) of the Internal Revenue Code have been satisfied for the tax liability (including all statutory additions) shown below on the following-named estate, and that the lien for the tax and statutory additions has been released. The proper officer in the office where notice of internal revenue tax lien was filed on 4/16, 19 81, is authorized to note in the books the release of this lien, as far as it relates to the following.

RECEIVED
CLERK, CIRCUIT COURT
1988 JUN 30 AM 11:53
QUEEN ANNE'S COUNTY

Name of Estate

Claire D. Massey

Name and address of agent designated by the qualified heirs for dealings with IRS regarding the specially valued property.

: Lawrence B. Massey
Suddersville, Maryland 21668

Date of Death	Decedent's Social Security Number	Amount of Additional Tax Liability
4-22-79	215-36-2396	180,248.98

Description of Property to Which Lien Attaches

See Attached:

Place of Filing

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

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

the 23rd day of June, 19 88

Signature Joanne Howard

Title Chief Processing Unit

Form 668-H (10-78)

Part 3 – To be kept by recording office

TEST:
H. Elizabeth Burris — Claire B. Massey (SEAL)
Claire B. Massey

STATE OF MARYLAND, QUEEN ANNE'S COUNTY, to wit:

I HEREBY CERTIFY, That on this 30th day of January in the year one thousand nine hundred and sixty-five, before me, the subscriber, a Notary Public of the State of Maryland, in and for Queen Anne's County aforesaid, personally appeared Claire B. Massey, the above named grantor, and she acknowledged the foregoing Deed to be her act.

AS WITNESS my hand and Notarial Seal.

H. ELIZABETH BURRIS NOTARY PUBLIC QUEEN ANNE'S COUNTY MARYLAND

H. Elizabeth Burris
Notary Public

CWC 13 PAGE 23

No 53215
Re 9725 RECEIVED FOR RECORD Feb 2 1965

THIS DEED, Made this 30th day of January, in the year one thousand nine hundred and sixty-five, by and between Elroy G. Boyer, Trustee, of Kent County, in the State of Maryland, of the first part, and Claire B. Massey, Widow, of Kent County, in the State of Maryland, and Lawrence B. Massey, of Queen Anne's County, in the State of Maryland, of the second part.

WHEREAS, by deed of even date herewith, and intended to be recorded among the Land Records of Queen Anne's County, Maryland, immediately prior hereto, the said Claire B. Massey, Widow, did grant and convey the hereinafter described real estate to the said Elroy G. Boyer, Trustee, for the sole purpose of having said Trustee immediately reconvey the same to the said Claire B. Massey and Lawrence B. Massey, so that the same may be held by them, as joint tenants, and

WHEREAS, in full discharge of said trusteeship, these presents are executed,

WITNESSETH, that in consideration of the sum of Five Dollars ($5.00) and other good and valuable considerations, the receipt of which is hereby acknowledged, the said Elroy G. Boyer, Trustee, does grant and convey unto the said Claire B. Massey and Lawrence B. Massey, as joint tenants, and to the survivor of them and to the survivor's heirs and assigns, in fee simple, all those lots or

Original mailed to Grantee
3-1-65 Millington, Md

parcels of ground, situate, lying and being in the First Election District of Queen Anne's County, Maryland, and described as follows, that is to say:-

TRACT I - Consisting of all that farm or tract of land where R. Bruce Massey formerly resided, situate on the East side of the Public Road leading from Sudlersville to Millington, and on the West side of the Public Road from Higman's Mill to Templeville, and adjoining the lands of Joseph M. George, formerly the lands of Mrs. John Sudler, W. O. Thomas, formerly the lands of Howard Stevens, George S. Everett, formerly the lands of Mrs. Tempie Robbins and Davie Walraven, formerly the lands of John Sparks and is known by the name of "Friendship", and contained within the following metes and bounds and courses and distances, to wit:

BEGINNING in the middle of the aforesaid Public Road from Sudlersville to Millington, at a point opposite a large locust tree and stone, which is the Northwest corner for the farm, and running with the middle of said Public Road South 7 degree 15 minutes East 110 perches to a bend in said Road, thence South 10 degrees 15 minutes West 75.55 perches to a point opposite a stone, a corner for the Sudler lands, thence with the Sudler land North 86 degrees 20 minutes East 88.58 perches to a stone, thence South 13 degree East 21.2 perches to a stone, thence North 87 degree 30 minutes East 146 2/3 perches to a stone; (this stone is 5 perches West of the Railroad tract measured down the next line), thence North 75 degrees 30 minutes East 128 1/3 perches to the middle of the Public Road from Higman's Mill to Templeville at a point opposite a stone and oak tree, thence with the middle of said Public Road North 10 degrees West 28.5 feet to a point opposite a Walnut tree, which is on the East side of the road, thence North 4 degree 30 minutes East 65 2/3 perches, thence North 22 degrees 15 minutes West 24 perches to a point opposite a gate post, thence North 53 degrees West 23 perches, thence North 23 degrees 45 minutes West 15 perches, thence North 17 degrees 30 minutes West 8 perches to a point in the middle of said road opposite a stone which is the boundary for the farm of G. S. Everett, formerly Mrs. Tempie Robbins, thence South 68 deg West 14 2/3 perches to the middle of a stream, thence with said stream, the general course of which is North 37 degree 30 minutes West 21 perches to P.B. & W. Railroad Bridge which crosses said stream, thence with said stream the general course of which is North 39 degrees West 106 perches, thence South 70 degrees 15 minutes West 251 perches to the place of beginning, (at a point 23 perches down this line is a stone near a tree), containing 376 acres, 1 rood 8 perches of land, more or less.

TRACT II - Is all the wood lot a part of the Johnson tract situate, lying and being in the First Election District of Queen Anne's County, Maryland, on the West side of the public road from Millington to Peters Corner, adjoining the lands of George Hart, the lands formerly owned by M. Hazell, the lands of the Johnson heirs and several other tracts, and is contained in the following metes and bounds, courses and distances, to wit:

BEGINNING at a stone on the Southeast corner of said tract marked B.M. I and running North 42 degrees 15 minutes West 80 perches to a stone marked B.M. II (in the middle of this line there is a stone, which was the original beginning for this tract), thence North 47 degree 45 minutes East 100 perches to a stone marked B.M. III, thence South 42 degrees 15 minutes East 80 perches to a stone marked B.M. IV, thence South 47 degree 45 minutes West 100 perches to the place of beginning. Containing 50 acres of land, more or less.

ALSO a parcel or strip of land situate in the First Election District of Queen Anne's County, Maryland, adjoining the home residence property of said R. Bruce Massey and the lands of W. O. Thomas, and formed as part of said resident property, being the same parcel or strip of land that was conveyed to said R. Bruce Massey by a Deed of conveyance from T. Nevin Massey and Mary N. Massey, his wife, of Westmoreland County, Virginia, dated February 12, 1919 and recorded in Liber J.F.R. No. 2, Folio 29, a Land Record Book for Queen Anne's County, Maryland, containing 15 acres 2 roods and 12 perches of land, more or less, and is contained within the metes and bounds of Tract I.

BEING the same property granted and conveyed by Claire B. Massey, Widow, to Elroy G. Boyer, Trustee, by deed of even date herewith, and recorded or intended to be recorded among the Land Records of Queen Anne's County, Maryland, immediately prior hereto.

TOGETHER with the buildings and improvements thereupon erected, made or being and all and every the rights, alleys, ways, waters, privileges, appurtenances and advantages, to the same belonging, or anywise appertaining.

TO HAVE AND TO HOLD the said lot of ground and premises, above described

LAW OFFICE OF
ELROY G. BOYER
COURT STREET
CHESTERTOWN, MD.
778-1880

and mentioned, and hereby intended to be conveyed; together with the rights, privileges, appurtenances and advantages thereto belonging or appertaining unto and to the proper use and benefit of the said Claire B. Massey and Lawrence B. Massey, as joint tenants, and to the survivor of them and to the survivor's heirs and assigns, in fee simple.

AND the said party of the first part hereby covenants that he has not done or suffered to be done any act, matter or thing whatsoever, to encumber the property hereby conveyed.

WITNESS the hand and seal of said grantor.

TEST:

H. Elizabeth Burris — Elroy G. Boyer (SEAL)
Elroy G. Boyer, Trustee

STATE OF MARYLAND, QUEEN ANNE'S COUNTY, to wit:

I HEREBY CERTIFY, That on this 30th day of January in the year one thousand nine hundred and sixty-five, before me, the subscriber, a Notary Public of the State of Maryland, in and for Queen Anne's County aforesaid, personally appeared Elroy G. Boyer, Trustee, the above named grantor, and he acknowledged the foregoing Deed to be his act.

AS WITNESS my hand and Notarial Seal.

H. ELIZABETH BURRIS NOTARY PUBLIC QUEEN ANNE'S COUNTY MARYLAND

H. Elizabeth Burris
Notary Public

LAW OFFICE OF ELROY G. BOYER COURT STREET

LAW OFFICE OF ELROY G. BOYER COURT STREET CHESTERTOWN, MD. 778-1620

No. 716

United States

vs.

Marlin J. Berger

Notice of Tax Lien

Filed this 29th day of April, 1981, at 2:06 P.m.

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 # 716

(g) **Refiling Of Notice.**—

(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.

COF:IA8108:gr

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-0-1346	

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
1981 APR 28 PM 2:06
QUEEN ANNE'S COUNTY

Name of Taxpayer

Niala J. Berger

Residence

Box 3270
Centerville, MD 21617

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040A	12-31-77	04-24-78	215-28-4933	1,205.78

Place of Filing

Clerk of Circuit Court
Queen Anne County
Centerville, MD 21617

Total $ 1,205.78

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

the 24th day of April, 19 81

Signature	Title
Regina Knight	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.)*

Part 1 — To be kept by recording office

Form **668** (Rev. 9-78)

716

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

COF:IA3108:gr

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-0-1346	RECEIVED CLERK, CIRCUIT COURT 1983 JAN -5 AM 10:54 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 April 28, 1981, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Dale J. Berger

Residence

Box 3270
Centerville, MD 21617

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040A	12-31-77	04-24-78	215-28-4933	1,205.78

Place of Filing

Clerk of Circuit Court
Queen Anne County
CENTREVILLE, MD 21617

Total $ 1,205.78

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

the 3rd day of January, 19 83

Signature	Title
Joan Thomas	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.)

prw

Part 3 — To be used for recording purposes

Form 668 (Rev. 9-78)

No. 717

United States

vs.

J & J Auto Body Shop, Inc.

Notice of Tax Lien

Filed this 7th day of May, 1981, at 9:55 A.m.

TSP 1 Jul 38 Fed Tax Lien

Marguerite [illegible]

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 # 717

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

(2) **Place For Filing.**— A notice of lien refiled during the required refiling period shall be effective only—

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

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary 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**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-A-859	

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.

FILED
CLERK'S OFFICE
1981 MAY -7 AM 9:55
QUEEN ANNE'S COUNTY

Name of Taxpayer

J & J Auto Body Shop Inc.

Residence

Rt 3 Box 19
Stevensville, MD 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	7906	06-23-80	52-1016717	461.89
941	7912	06-23-80	"	1,449.48
941	8003	06-16-80	"	876.58
941	8006	12-29-80	"	528.53
941	8009	02-09-81	"	525.10
940	7912	06-23-80	52-1016717	351.98

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

Total $ 4,193.56

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

the 4th day of May, 19 81

Signature	Title
Raymond F. TIllack	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. 718

United States

vs.

Claus Beckmann

Notice of Tax Lien

Filed this 30th day of May, 1981, at 9:55 A.M.

TSP 1 Apl 38 Pearson Rec'd

Marguerite Le Compte

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 # 718

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.

Form **668** (Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-A-858	1981 MAY -7 AM 9:55 QUEEN ANNE'S COUNTY RECEIVED CLERK, CIRCUIT COURT

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

Claus W. Bethmann

Residence

P. O. Box 418
Stevensville, MD 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/17	7712	~~11-17-80~~	578-42-9922N	5,155.23

Place of Filing

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

Total $ 5,155.23

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

the 4th day of May, 1981

Signature	Title
Raymond F. Tillack	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

No. 719

United States

vs.

Baxter

Notice of Tax Lien

Filed this 12th day of May, 1981, at 11:39 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—

(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 # 719

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-811	

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.

FILED
1981 MAY 12 AM 11: 39
QUEEN ANNE'S COUNTY
CLERK'S OFFICE

Name of Taxpayer

Joseph A. & Esther L. Baxter

Residence

Rt 1 Box 178A
Stevensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-71	04-29-81	218-40-6351	10,084.92
1040	12-31-72	04-29-81	"	3,923.65
1040	12-31-73	04-29-81	"	3,938.67
1040	12-31-74	04-29-81	"	7,394.31
			Total	$ 25,341.55

Place of Filing

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

1256

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

the 12th day of May, 19 81

Signature

Richard P. Hubbard

Richard P. Hubbard

Title

Revenue Officer 5201-1536

(Note: *Certificate 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)

719

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(Z) (Rev. 4-84)

^P022: 529012405

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

28

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529012405	

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 12, 1981, is authorized to note the books to show the release of this lien for these taxes and additions.

1990 JUL 13 AM 10 01
CLERK CIRCUIT COURT
QUEEN ANNE'S COUNTY

Name of Taxpayer WILLIAM F. HENDERSON & MARTIN A. RICHARDSON PTR, M & R CONSTRUCTION COMPANY

Residence RT 1 417D, PROUSE ROAD
QUEENSTOWN, MD 21658

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	03/31/80	52-1089363	06/23/80	07/23/86	690.69
941	06/30/80	52-1089363	08/25/80	09/24/86	1822.55
941	09/30/80	52-1089363	12/08/80	01/07/87	1356.64
**********	**********	**********	**********	**********	**********

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

Total $ 3869.88

This certificate was prepared and signed at BALTIMORE, MD, on this, the 11th day of July, 19 90.

Signature Joanne 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)

Form 668(Z) (Rev. 4-84)

*U.S.GPO:1988-0-202-019/85956

719

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-811	RECEIVED CLERK, CIRCUIT COURT 1983 JAN 19 PM 12:00 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 May 12, 1981, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Joseph A. & Esther L. Baxter

Residence

Rt 1 Box 178A
Stevensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-71	04-29-81	218-40-6351	10,084.92
1040	12-31-72	04-29-81	"	3,923.65
1040	12-31-73	04-29-81	"	3,938.67
1040	12-31-74	04-29-81	"	7,394.31
			Total	$ 25,341.55

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 18 day of November, 19 82

Signature	Title
Rose Tucker	Acting Supervisor, P & I Unit

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

m.w.

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 720

United States

vs.

Henderson
Richardson
t/a M & R Constr. Co.

Notice of Tax Lien

Filed this 12th day of May, 1981, at 11:39 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—

(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 # 720

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-811	

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
1981 MAY 12 AM 11:39
CLERK'S OFFICE
QUEEN ANNE'S COUNTY

Name of Taxpayer

William F. Henderson & Martin A. Richardson Ptr.

Residence M & R Construction Company
Rt 1 417D, Prouse Road
Queenstown, Md. 21658

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	03-31-80	06-23-80	52-1089363	690.69
941	06-30-80	08-25-80	"	1,822.55
941	09-30-80	12-08-80	"	1,356.64

Place of Filing

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

1256

Total $ 3,869.88

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

the 12th day of May, 19 81

Signature	Title
Richard P. Hubbard	Revenue Officer 5201-1536

(**Note:** *Certificate 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. 721

United States

vs.

Gardner

Notice of Tax Lien

Filed this 15th day of May, 1987, at 9:00 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—

(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 # 721

(4) **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.

(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**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-A-813	

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.

1981 MAY 19 AM 9 00
CLERK'S OFFICE
QUEEN ANNE'S COUNTY

Name of Taxpayer
Michael L. & Brenda Gardner

Residence
Queenstown, Md. 21658

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12/31/71	150-04/03/72 300-02/09/81	214-46-4573	772.89
1040	12/31/72	150-04/09/73 300-02/09/81	"	699.65
1040	12/31/73	150-04/15/74 300-02/16/81	"	1,229.45
1040	12/31/74	150-06/16/75 300-02/16/81	"	1,804.50

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

1256 **Total** $ 4,506.49

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

the 14th day of May ,19 81

Signature deEtta R. Roswell
deEtta R. Roswell

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)

721

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668** (Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District: Baltimore

Serial Number: 81-A-813

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1983 FEB 15 AM 10 35
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 May 19, 1981, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer: Michael L. & Brenda Gardner

Residence: Queenstown, Md. 21658

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12/31/71	150-04/03/72 300-02/09/81	214-46-4573	772.89
1040	12/31/72	150-04/09/73 300-02/09/81	"	699.65
1040	12/31/73	150-04/15/74 300-02/16/81	"	1,229.45
1040	12/31/74	150-06/16/75 300-02/16/81	"	1,804.50

Place of Filing: Clerk of the Circuit Court
Queen Anne's County
Centreville, Md. 21617

1256 Total $ 4,506.49

This certificate was prepared and signed at Baltimore, Maryland, on this, the 10th day of February, 1983

Signature: [signature]

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.)*

prw

Part 3 — To be used for recording purposes

No. 722

United States

vs.

Kalm Yacht Sales

Notice of Tax Lien

Filed this 19th day of May, 1981, at 9:00 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—

(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 # 722

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-817	

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.

1981 MAY 19 AM 9:00
QUEEN ANNE'S COUNTY
CLERK'S

Name of Taxpayer

Holm Yacht Sales Inc.

Residence

Kent Narrows Marina
Grasonville, Md. 21638

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	03-31-79	02-09-81	52-1061512	7,455.67
941	06-30-79	02-09-81	"	11,245.90
941	09-30-79	02-09-81	"	9,515.21
941	12-31-79	02-23-81	"	8,654.21
941	03-31-80	02-23-81	"	5,293.48
941	06-30-80	02-23-81	"	5,144.70
941	09-23-80	02-23-81	"	3,337.08

Place of Filing

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

1256

Total $ 50,646.25

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

the 18th day of May, 19 81

Signature

Richard P. Hubbard

Richard P. Hubbard

Title

Revenue Officer 5201-1536

(Note: *Certificate 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. 723

United States

vs.

Russell

Notice of Tax Lien

Filed this 19th day of May, 19 81, at 2:00 p.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—

(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

Lien # 723

section—

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

(2) **Place For Filing.**— A notice of lien refiled during the required refiling period shall be effective only—

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

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary 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**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Baltimore

Serial Number: 81-A-816

For Optional Use by Recording Office

CLERK ... CIRCUIT ...
1981 MAY 19 AM 9 00
QUEEN ANNE'S 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

Gary L. & Christine E. Russell

Residence

311 Oxbow DR.
Stevensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12/31/78	150-06/18/79 300-03/30/81	164-36-3096	2148.45

Place of Filing

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

1256 **Total** $ 2148.45

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

the 18th day of May, 19 81

Signature: deEtta R. Roswell
deEtta R. Roswell

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

723

United States

vs.

Russell

Release of Tax Lien

Filed this 23rd day of

June, 19 86 11:23 AM,

and proper entry made in

TSP Book No. 1, page 38

Marguerite A. Hankins

Clerk (or Registrar).

Form 668(C) (Rev. 2-83)

Form **668(C)**
(Rev. Feb., 1983)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-A-816	

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 19, 1981, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Gary L. & Christine E. Russell

Residence

311 Oxbow Drive
Stevensville, Maryland 21666

[redacted]

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/78	164-36-3096	150-06/18/79 300-03/30/81		2,148.45

RECEIVED
CLERK, CIRCUIT COURT
1986 JUN 23 AM 11: 23
QUEEN ANNE'S COUNTY

Place of Filing

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

Total $ 2,148.45

This notice was prepared and signed at Baltimore, Maryland, on this, the 18th day of June, 19 86.

Signature Joan Thomas

Title

Supervisor, Procedures & Insolvency Unit

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

/cab

Part 3 - To be Used for Recording Purposes

Form **668(C)** (Rev. 2-83)

No. 724

United States

vs.

Hugo

Notice of Tax Lien

Filed this 9th day of June, 1981, at 9:12 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 632 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment li creditor until notice thereof which meets the requiremen of subsection (f) has been filed by the Secretary.

(b) **Protection For Certain Interest Even Though Notice Filed.** — Even though notice 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 # 724

is

(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.

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-0-1490	

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.

1981 JUN -9 AM 9:12
QUEEN ANNE'S COUNTY
CLERK'S

Name of Taxpayer

Howard W & Mary E Rupp

Residence Rt 1 Box 577
Chester, Md. 21619

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	07-28-80	216-32-3596	1,818.63

Place of Filing

Clerk of the Circuit Court of
Queens Anne County
Centerville, Md. 21617

Total $ 1,818.63

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

the 29th day of May ,19 81

Signature Patrick A. Wilson

Title Asst., 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.*)

Part 1 — To be kept by recording office

Form 668 (Rev. 9-78)

724

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19 _____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-83)

85K187

Form **668**
(Rev. Sept. 1983)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-0-1490	

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 9, 1981, is authorized to note the books to show the release of this lien for these taxes and additions.

1985 FEB 13 AM 11:42
QUEEN ANNE'S COUNTY
CLERK, CIRCUIT COURT

Name of taxpayer

Howard W & Mary E Rupp

Residence

Rt 1 Box 577
Chester, Maryland 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	216-32-3596	07-28-80	08-27-86	1,818.63
					FED/LN 0%
					CIV ADDL 3.00
Place of filing: Clerk of the Circuit Court of Queen's Anne County Centerville, Maryland 21617				Total	$ 1,818.63

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

the 15th day of January, 1986

Signature	Title
Sharon M. Lyon	Group Manager

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

Part 3 – To be used for recording Purposes

Form **668** (Rev. 9-83)

No. 725

United States

vs.

Howard Rupp
Heritage Homes

Notice of Tax Lien

Filed this 11th day of June, 1981, at 9:45 A.m.

Marguerite M. Marsh
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—

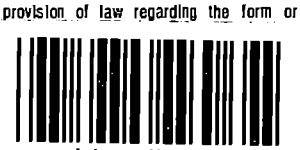
(A) Real Property.— In the case of real property, at its physical location; or

(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

Lien # 725



section—

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

(2) **Place For Filing.**— A notice of lien refiled during the required refiling period shall be effective only—

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

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary 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(t), 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**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-827	

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.

1981 JUN 11 AM 9:45
QUEEN ANNE'S COUNTY

Name of Taxpayer

Howard Rupp

Residence Heritage Homes
Rte 2 Box 727
Chester, Md. 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	12-31-80	03-09-81	52-0804640	864.10

Place of Filing

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

Total $ 864.10

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

the 8th day of June, 19 81

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(Note: *Certificate 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)

725

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(Z) (Rev. 4-84)

^P010: 528454241

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

28

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528454241	RECEIVED CLERK, CIRCUIT COURT 1990 MAY 29 AM 10 10 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 June 11, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
HOWARD RUPP
HERITAGE HOMES

Residence
RT 2 BOX 727
CHESTER, MD 21619

COURT RECORDING INFORMATION:
Liber Page UCC No. Serial No.
725

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	12/31/80	52-0804640	03/09/81	04/08/87	864.10
**********	**********	**********	**********	**********	**********

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

Total $ 864.10

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

the 24th day of May, 19 90.

Signature Joanne 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)

Form 668(Z) (Rev. 4-84)

*U.S.GPO:1988-0-202-019/85958

No. 726

United States

vs.

Notice of Tax Lien

Filed this 12th day of June, 1981, at 2:00 P.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—

(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

Lien # 726

section —

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

(2) **Place For Filing.** — A notice of lien refiled during the required refiling period shall be effective only—

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

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary 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**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-830	

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.

1981 JUN 17 AM 9:09
QUEEN ANNE'S COUNTY
CLERK'S OFFICE

Name of Taxpayer

Joanne F & Edward M Demaso Ptr.

Residence WAQA
Box 166
Grasonville, Md. 21638

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	06-30-79	05-25-81	52-1127960	6,080.81
941	09-30-79	12-29-80	"	2,395.21
941	12-31-79	12-29-80	"	6,950.85
940	12-31-79	01-05-81	"	643.81
941	03-31-80	12-29-80	"	5,503.16
941	06-30-80	12-29-80	"	4,693.18

Place of Filing

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

Total $26,267.02

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

the 15th day of June, 19 81

Signature Richard P. Hubbard
Richard P. Hubbard

Title Revenue Officer 5201-1536

(Note: *Certificate 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)

726

United States

vs.

Release of Tax Lien

Filed this 5th day of March, 19 82 4:01 P.M.,

and proper entry made in TSP

Book No. 1, page 39

Clerk (or Registrar).

Form 668 (Rev. 9-78)

DUPLICATE

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	81-A-830	

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 17, 1981, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Joanne F & Edward M Demaso Ptr.

Residence WAQA
Box 166
Grasonville, MD 21638

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	06-30-79	05-25-81	52-1127960	6,080.81
941	09-30-79	12-29-80	"	2,395.21
941	12-31-79	12-29-80	"	6,950.85
940	12-31-79	01-05-81	"	643.81
941	03-31-80	12-29-80	"	5,503.16
941	06-30-80	12-29-80	"	4,693.18
			Total	$ 26,267.02

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 13 day of July, 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.*)

m.w.

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 727

United States

vs.

Notice of Tax Lien

Filed this 17th day of June, 1981, at 9:09 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—

(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.

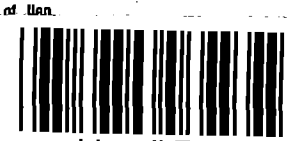
(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(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 # 727

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-831	

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
1981 JUN 17 AM 9 09
CLERK'S OFFICE

Name of Taxpayer

Chesapeake Building Systems Inc.

Residence

Rte 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	06-30-80	11-10-80	52-1110061	1,204.75
941	09-30-80	01-05-81	"	610.60
940	12-31-80	03-09-81	"	223.78

Place of Filing

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

Total $ 2,039.13

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

the 15th day of June, 19 81

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(**Note:** *Certificate 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 (Rev 9-78)

Clerk (or Registrar).

Filed this 17th day of June, 1981, at 9:09 a.m.

Notice of Tax Lien

United States

vs.

No. 728

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

Lien # 728

(g) **Refiling Of Notice.** — For purpose of this section—

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

(2) **Place For Filing.** — A notice of lien refiled during the required refiling period shall be effective only—

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

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary 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**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-832	1981 JUN 17 AM 9:09 QUEEN ANNE'S COUNTY CLERK

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

Merrill F. Thomas Jr.

Residence

Bay City Rd Box 2-5
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	08-25-80	217-44-0814N	6,370.48
			Total	$ 6,370.48

Place of Filing

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

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

the 15th day of June, 19 81

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(**Note:** *Certificate 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)

728

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(Z) (Rev. 4-84)

*P007: 528460507

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

104

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528460507	

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 17, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

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

Name of Taxpayer MERRILL F THOMAS JR

Residence BAY CITY RD BOX 2-5
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:
Liber Page UCC No. Serial No.
728

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	217-44-0814N	08/25/80	09/24/86	6370.48
**********	**********	**********	**********	**********	**********

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

Total $ 6370.48

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

the 24th day of August, 19 89.

Signature Joanne 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)

Form **668(Z)** (Rev. 4-84)

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

E.I. # 36-2705514

No. 729

United States

vs.

Notice of Estate Tax Lien

Filed this 19th day of June, 1981, at 9:30 a.m.

Clerk (or Registrar)

Form 688-H (10-78)

Internal Revenue Code

Sec. 6324B. Special lien for additional estate tax attributable to farm, etc., valuation.

(a) General rule.

In the case of any interest in qualified real property (within the meaning of section 2032A (b)), an amount equal to the adjusted tax difference attributable to such interest (within the meaning of section 2032A(c)(2)(B)) shall be a lien in favor of the United States on the property in which such interest exists.

(b) Period of lien.

The lien imposed by this section shall arise at the time an election is filed under section 2032A and shall continue with respect to any interest in the qualified farm real property—

(1) until the liability for tax under subsection (c) of section 2032A with respect to such interest has been satisfied or has become unenforceable by reason of lapse of time, or

(2) until it is established to the satisfaction of the Secretary that no further tax liability may arise under section 2032A(c) with respect to such interest.

(c) Certain rules made applicable.

The rules set forth in paragraphs (1), (3), and (4) of section 6324A(d) shall apply with respect to the lien imposed by this section as if it were a lien imposed by section 6324A.

(d) Substitution of security for lien.

To the extent provided in regulations prescribed by the Secretary, the furnishing of security may be substituted for the lien imposed by this section.

Sec. 6324A. Special lien for estate tax deferred under section 6166 or 6166A.

(d) Special rules.

(1) Requirement that lien be filed. The lien imposed by this section 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 section 6323(f) has been filed by the Secretary. Such notice shall not be required to be refiled.

(2) Period of lien. The lien imposed by this section shall arise at the time the executor is discharged from liability under section 2204 (or, if earlier, at the time notice is filed pursuant to paragraph (1)) and shall continue until the liability for the deferred amount is satisfied or becomes unenforceable by reason of lapse of time.

(3) Priorities. Even though notice of a lien imposed by this section has been filed as provided in paragraph (1), such lien shall not be valid—

(A) Real property tax and special assessment liens. To the extent provided in section 6323(b)(6).

(B) Real property subject to a mechanic's lien for repairs and improvements. In the case of any real property subject to a lien for repair or improvement, as against a mechanic's lienor.

(C) Real property construction or improvement financing agreement. As against any security interest set forth in paragraph (3) of section 6323(c) (whether such security interest came into existence before or after tax lien filing).

Subparagraphs (B) and (C) shall not apply to any security interest which came into existence after the date on which the Secretary filed notice (in a manner similar to notice filed under section 6323(f)) that payment of the deferred amount has been accelerated under section 6166(g) or 6166A(h).

(4) Lien to be in lieu of section 6324 lien. If there is a lien under this section on any property with respect to any estate, there shall not be any lien under section 6324 on such property with respect to the same estate.

Sec. 6323. Validity and priority against certain persons.

(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—

(6) Real property tax and special assessment liens. With respect to real property, as against a holder of a lien upon such property, if such lien is entitled under local law to priority over security interests in such property which are prior in time, and such lien secures payment of—

(A) a tax of general application levied by any taxing authority based upon the value of such property;

(B) a special assessment imposed directly upon such property by any taxing [illegible]

Lien # 729

(3) Real property construction or improvement financing agreement. For the purposes of this subsection—

(A) Definition. The term "real property construction or improvement financing agreement" means an agreement to make cash disbursements to finance—

(i) the construction or improvement of real property,

(ii) a contract to construct or improve real property, or

(iii) the raising or harvesting of a farm crop or the raising of livestock or other animals. For purposes of clause (iii), the furnishing of goods and services shall be treated as the disbursement of cash.

(B) Limitation on qualified property. The term "qualified property," when used with respect to a real property construction or improvement financing agreement, includes only

(i) in the case of subparagraph (A)(i), the real property with respect to which the construction or improvement has been or is to be made,

(ii) in the case of subparagraph (A)(ii), the proceeds of the contract described therein, and

(iii) in the case of subparagraph (A)(iii), property subject to the lien imposed by section 6321 at the time of tax lien filing and the crop or the livestock or other animals referred to in subparagraph (A)(iii).

(f) Place for filing notice; form

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

(A) Under state laws.

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

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

(B) With clerk of district court. In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (a); or

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

(2) Situs of property subject to lien. For purposes of 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Form **668-H**
Oct. 1978

Department of the Treasury - Internal Revenue Service

Notice of Federal Estate Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-SPS-314	

Notice this is given under the provisions of section 6324B of the Internal Revenue Code that a lien exists in favor of the United States against the specific property described below for additional Federal estate tax imposed by section 2032A(c) due to the special valuation elected under section 2032A.

CLERK'S OFFICE
1981 JUN 17 AM 9 30
QUEEN ANNE'S COUNTY

Name of Estate

Emily P. Denny

Name and address of agent designated by the qualified heirs for dealings with IRS regarding the specially valued property.

Howard Wood
119 Lawyers Row
Centreville, Maryland 21617

Date of Death	Decedent's Social Security Number	Amount of Additional Tax
2-8-79	219-36-7325	$ 14,125.89

Description of Property to Which Lien Attaches

See Attached:

Place of Filing Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland 21617

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

the 3rd day of June, 19 81

Signature	Title
Jerome C. Dorsey	Advisor Special Procedures Staff

Form **668-H** (10-78)

Part 1 – To be kept by recording office

LEGAL DESCRIPTION OF DENNY FARM

ALL that farm, tract or parcel or parcels of land situate, lying and being on both sides of the Stevensville-Love Point Road and fronting both on the Chesapeake Bay and the Chester River on Kent Island in the Fourth Election District of Queen Anne's County, in the State of Maryland, said property being more particularly described as two parcels containing 133.24 acres and 73.354 acres, respectively, according to a survey of S. Chester Coursey, as follows, to wit:

Parcel A - Beginning at the northeast corner thereof in the middle of the public road leading to the Love Point Wharf at a point opposite a stone along the edge of this road and on the dividing line between this property and the property of the Love Point Beach and Park Company, and running thence North 61° West, 78 rods to the Chesapeake Bay, thence with the waters of the said Chesapeake Bay South 38° 45' West, 54 rods, thence South 35° 30' West, 54 rods, thence South 27° 45' West, 98.4 rods to the lands of William E. Denny, thence with the lands of the said William E. Denny, South 82° 15' East, 152 rods to the middle of the aforesaid public road at a point opposite a stone on the division line, thence with the middle of the said public road, North 26° 15' East, 16 rods, thence North 8° 30' East, 143.5 rods to the place of beginning, containing 133.24 acres of land.

Parcel B - Beginning at a stone planted at the northwest corner of this tract at a corner of the property of the Maryland, Delaware and Virginia Railroad, and in a direct line with the first line of Parcel A, and running thence South 61° East, 39.2 rods to a tree, thence North 66° 15' East, 57.1 rods to the Chester River, thence South 2° 30' West, 102 rods to a stone, a corner for William E. Denny, thence South 2° 30' East, 26 rods to another corner for William E. Denny; thence with the Denny land, South 83° West, 106 rods to the Maryland, Delaware and Virginia Railway right of way, thence with the eastern edge of said right of way, North 8° 30' East, 117 rods, thence North 8° 45' East, 8 rods, thence North 19° 45' East, 8 rods, thence North 27° 30' East, 5.6 rods to the place of beginning, containing 73.354 acres of land.

SAVING AND EXCEPTING therefrom the parts of said lands which were conveyed by the three (3) following deeds: (a) deed from William E. Denny to the State of Maryland to the use of the State Roads Commission of Maryland acknowledged on June 10, 1929 and recorded among the land records of Queen Anne's County in Liber B.H.T. No. 10, folio 32; (b) deed from William E. Denny to the State of Maryland to the use of the State Roads Commission of Maryland acknowledged on April 1, 1930 and recorded among said land records in Liber B.H.T. No. 11, folio 60; and (c) 3.908 acres, more or less, conveyed by T. Walter Denny and wife to Ruth H. Cooper by deed dated December 20, 1966 and recorded among said land records in Liber C.W.C. No. 26, folio 78.

No. 229

United States

vs.

Release of Estate Tax Lien

Filed this _____ day of

_____, 19____, at _____ m.

_____

Clerk (or Registrar)

Form 668-H (10-78)

Form 668-H
Oct. 1978

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Estate Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-SPS-314	

I certify that the requirements of section 6325(a) of the Internal Revenue Code have been satisfied for the tax liability (including all statutory additions) shown below on the following-named estate, and that the lien for the tax and statutory additions has been released. The proper officer in the office where notice of internal revenue tax lien was filed on June 3, 19 81, is authorized to note in the books the release of this lien, as far as it relates to the following.

RECEIVED
CLERK, CIRCUIT COURT
94 JAN 10 PM 1:14
QUEEN ANNE'S COUNTY

Name of Estate

Emily P. Denny

Name and address of agent designated by the qualified heirs for dealings with IRS regarding the specially valued property.

Howard Wood
119 Lawyers Row
Centreville, Maryland 21617

Date of Death	Decedent's Social Security Number	Amount of Additional Tax Liability
2-8-79	219-36-7325	14,125.89

Description of Property to Which Lien Attaches

See Attached:

Place of Filing Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland 21617

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

the 5th day of January, 19 94

Signature	Title
R H Emerson	Revenue Officer

Form 668-H (10-78)

Part 3 — To be kept by recording office

No. 730

United States

vs.

Michael C. & Darlene M. Barker

Notice of Tax Lien

Filed this 26th day of June, 1981, at 9:30 A.M.

Margaret Ann Sprague

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 # 730

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-838	1981 JUN 26 AM 9:31 CLERK'S 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

Michael C. & Darlene M. Parker

Residence

Rt 1 Box 414 D
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	6-16-80	212-62-0828	3,337.33

Place of Filing

Clerk of the Circuit Court
Queen Anne's County, Centreville, Md. 21717

Total $ 3,337.33

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

the 24th day of June ,19 81

Signature
Richard P. Hubbard
Richard P. Hubbard

Title
Revenue Officer 5201-1536

(**Note:** *Certificate 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)

#730

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-838	

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 26, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Michael G. & Darlene M. Parker

Residence

Rt 1 Box 414 D
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	6-16-80	212-62-0828	3,337.33

Place of Filing

Clerk of the Circuit Court
Queen Anne's County, Centreville, Md. 21717

Total $ 3,337.33

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

the 13 day of November, 19 81

Signature Harvey R. Hammer
Harvey R. Hammer

Title Chief, Special Procedures Staff

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

Part 3 – To be used for recording purposes

Form **668** (Rev. 9-78)

No. 731

United States

vs.

Robert H. & Pamela B. Nelson

Notice of Tax Lien

Filed this 6th day of Aug, 1981, at 9:40 A.m.

Marguerite M. Marshin

Clerk (or Registrar).

Form 668 (Rev 9-78)

Excerpts From Interoal 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 lieo 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 end 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 # 731

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-1102	

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.

1981 AUG -6 AM 9:40

Name of Taxpayer

Robert H. & Pamela B. Nelson

Residence

Rt 1 Box 761
Chester, Md. 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-76	07-21-80	217-52-9397	9,915.52

Place of Filing

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

Total $ 9,915.52

1256

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

the 5th day of August, 19 81

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(**Note:** *Certificate 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. 732

United States

vs.

Jos. E. & Dorothy R. Baxter

Notice of Tax Lien

Filed this 6th day of August, 1981, at 9:40 A.m.

Marguerite L. Marsh
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 # 732

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-1103	

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.

1981 AUG -6 AM 9:40

Name of Taxpayer

Joseph E. & Dorothy R. Baxter

Residence

Marling Farms
Chester, Md. 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-71	12-29-80	218-10-0149	6,743.88
1040	12-31-73	02-09-81	"	4,776.12
1040	12-31-74	02-16-81	"	6,831.71
1040	12-31-75	02-23-81	"	5,212.42
1040	12-31-76	12-22-80	"	2,150.35
1040	12-31-80	05-11-81	"	1,679.08

Place of Filing

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

Total $27,393.56

1256

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

the 5th day of August, 19 81

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(**Note:** *Certificate 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)

732

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-1103	

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 6, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1983 JUN 29 AM 11: 50
QUEEN ANNE'S COUNTY

Name of Taxpayer

Joseph E. & Dorothy E. Baxter

Residence

Harling Farms
Chester, Md. 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-71	12-29-80	218-10-0149	6,743.88
1040	12-31-73	02-09-81	"	4,776.12
1040	12-31-74	02-16-81	"	6,831.71
1040	12-31-75	02-23-81	"	5,212.42
1040	12-31-76	12-22-80	"	2,150.35
1040	12-31-80	05-11-81	"	1,679.08
			Total	$27,393.56

Place of Filing

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

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

the 16th day of June, 19 83

Signature	Title
Joan Thomas	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

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

#732.

Delete the name
of Dorothy R. Baxter

UNITED STATES OF AMERICA	:	CLERK OF THE CIRCUIT COURT
VS.	:	OF
DOROTHY BAXTER	:	QUEEN ANNES COUNTY
MARLING FARMS	:	CENTREVILLE, MD 21617
CHESTER, MD 21619	:	FEDERAL TAX LIEN: 81-A-1103
	:	FILED: AUGUST 6, 1981
	:	AMOUNT: $27,393.56
	:	

ooOoo

ORDER

MR. CLERK:

PLEASE DELETE THE NAME OF DOROTHY BAXTER, ONE OF THE NAMED DEFENDANTS, FROM THE AFOREDESCRIBED FEDERAL TAX LIEN.

RETAIN SAID TAX LIEN IN FULL FORCE AND EFFECT AS TO JOSEPH E. BAXTER THE REMAINING DEFENDANT ABOVE NAMED.

WITNESS MY HAND AT BALTIMORE, MARYLAND ON THIS 22ND DAY OF DECEMBER, 1981.

Teddy R. Kern
DISTRICT DIRECTOR OF INTERNAL REVENUE

BY Harvey L. Hammer
CHIEF, SPECIAL PROCEDURES STAFF

RECEIVED
CLERK, CIRCUIT COURT
1981 DEC 28 AM 10:17
QUEEN ANNE'S COUNTY

No. 733

United States

vs.

William T. Hall.

Notice of Tax Lien

Filed this 6th day of January, 1981, at 9:40 A.m.

Marguerite Le Master

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 # 733

(f) **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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-1104	CLERK ... COUNTY 1981 AUG -6 AM 9:40

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 T. Hall

Residence

Rt 1 Box 27
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	06-04-79	579-66-3623	2,067.53
1040	12-31-79	08-04-80	"	1,926.86

Place of Filing

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

1256

Total $ 3,994.39

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

the 5th day of August, 19 81

Signature	Title
Richard P. Hubbard (signed) Richard P. Hubbard	Revenue Officer 5201-1536

(**Note:** *Certificate 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

No. 734.

United States

vs.

Margaret L. Foote
d/b/a.
Snelling & Snelling

Notice of Tax Lien

Filed this 7th day of August, 1981, at 9:22 A m.

Marguerite M. Mangan

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.

Lien # 734

(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(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**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	81PG23-618	

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.

1981 AUG -7 AM 9:22

Name of Taxpayer
Margaret L. Foote d/b/a Snelling & Snelling

Residence
5801 Annapolis Rd., Suite 304
Bladensburg, MD 20710

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941 01	8003	06-30-80	52-1168099	131.54
941 01	8009	03-30-81	52-1168099	1,682.76
941 01	8012	03-16-81	52-1168099	1,223.65

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

Total $ 3,037.95

This notice was prepared and signed at 5408 Silver Hill Rd., Suitland MD 20028, on this,

the 17th day of July, 19 81

Signature E. Sandberg
E. Sandberg 23-12

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. 735

United States

vs.

Bens Masonry Inc

Notice of Tax Lien

Filed this 7th day of August, 1981, at 9:22 A.m.

Marguerite M. Manson
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 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 # 735

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

(2) **Place For Filing.**— A notice of lien refiled during the required refiling period shall be effective only—

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

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary 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**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-1105	1981 AUG -7 AM 9 22

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

Bens Masonry 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	03-31-81	07-06-81	52-1001769	7,390.60

Place of Filing

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

Total $ 7,390.60

1256

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

the 6th day of August, 19 81

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(Note: *Certificate 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)

735

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(Z) (Rev. 4-84)

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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528311365	RECEIVED CLERK, CIRCUIT COURT 91 DEC 19 AM 10: 24 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 07, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer BENS MASONARY INC , a CORPORATION

Residence RT 2 BOX 949B
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
			735

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	03/31/81	52-1001769	07/06/81	08/05/87	7390.60
**********	**********	**********	**********	**********	**********

Place of Filing

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

Total $ 7390.60

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

the 12th day of December, 19 91.

Signature	Title
[signature]	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)*

CAT. NO. 60026I

Form **668(Z)** (Rev. 4-84)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

E.I. NO. 25-0501000

No. 736

United States

vs.

J & J Auto Body Shop Inc

Notice of Tax Lien

Filed this 7th day of August, 1981, at 9:22 A.m.

Marguerite M. Manfrin
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 # 736

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-1106	

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.

1981 AUG -7 AM 9 22

Name of Taxpayer

J & J Auto Body Shop Inc.

Residence

Rt 3 Box 19
Stevensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	06-30-80	12-29-80	52-1016717	528.53

Place of Filing

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

Total $ 528.53

1256

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

the 6th day of August, 19 81

Signature: Richard P. Hubbard
Richard P. Hubbard

Title: Revenue Officer 5201-1536

(Note: *Certificate 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. 737

United States

vs.

Chesapeake Building Systems Inc.

Notice of Tax Lien

Filed this 7th day of August, 1981, at 9:22 A.m.

Marguerite M. Marbin
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 # 737

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-1107	1981 AUG -7 AM 9:22 [illegible] 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

Chesapeake Building Systems Inc.

Residence

Rt 1 Box80
Chester, Md. 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	12-31-80	05-25-81	52-1110061	2,634.83
941	03-31-81	06-22-81	"	1,409.35
Place of Filing			Total	$ 4,044.18
Clerk of the Circuit Court Queen Annes County, Centreville, Md. 21617			1256	

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

the 6th day of August, 19 81

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(Note: *Certificate 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. 738

United States

vs.

Beckett Construction Co. Inc

Notice of Tax Lien

Filed this 4th day of August, 1981, at 9:34 a.m.

Marguerite Thompson
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.

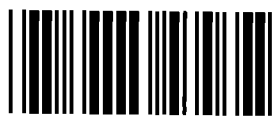
(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(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



Lien # 738

(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.

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Richmond		

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.

1981 AUG 14 AM 9:33

Name of Taxpayer

Duckett Construction Company Inc.

Residence

5000 Ninian Court
Alexandria, VA 22310

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	7812	12-22-80	54-1005782	2,300.59
941	8009	05-18-81	54-1005782	212.09
941	8012	05-04-81	54-1005782	1,003.16
			Total	$3,515.84

Place of Filing

Clerk of the Circuit Court
Queen Anne's County
Centreville, MD 21617

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

the 11th day of August, 19 81

Signature Richard Topper

Richard Topper

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)

738

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Richmond		

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

Name of Taxpayer

Duckett Construction Company Inc.

Residence

5000 Minion Court
Alexandria, VA 22310

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	7812	12-22-80	54-1005782	2,300.59
941	8009	05-18-81	54-1005782	212.09
941	8012	05-[illegible]-81	54-1005782	1,003.16

Place of Filing

Clerk of the Circuit Court
Queen Anne's County
Centreville, MD 21617

Total $3,515.84

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

the 12 day of February, 19 82

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

M.W.

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 739

United States

vs.

Margaret L. Foote d/b/a Snelling & Snelling

Notice of Tax Lien

Filed this 18th day of August, 1981, at 9:23 A.m.

Marguerite W. Mankin
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 # 739

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore MD	81PG23-673	

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.

1981 AUG 18 AM 9:23

Name of Taxpayer

Margaret L. Foote d/b/a/ Snelling & Snelling

Residence

5801 Annapolis Road, Suite 304
Bladensburg, Maryland 20710

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	8006	08-03-81	52-1168099	3,517.74
941/01	7912	07-27-81	"	1,384.96
941/01	8103	08-10-81	"	1,500.70
			Total	$ 6,403.40

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

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

the 17th day of August, 19 81

Signature
E. Sandberg
E. Sandberg

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. 740

United States

vs.

Lee A. & Leslie Adder

Notice of Tax Lien

Filed this 26th day of August, 1981, at 9:41 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—

(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 # 740

(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.

COF: IA 8111/jk 301- 962-4245

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-0-2234	1981 AUG 26 AM 9:41 [illegible] 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

Ted A & Leslie Odder

Residence

Rt. 1, Box 308
Grasonville, Md. 21638

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-79	12-15-80	219-48-1944	$8,323.19

Place of Filing

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

Total $ 8,323.19

This notice was prepared and signed at Baltimore, Md., on this, the 24th day of August, 19 81

Signature Regina Knight
Regina Knight

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

Part 1 — To be kept by recording office

Form **668** (Rev. 9-78)

740 + 1126

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(Z) (Rev. 4-84)

*P002: 528612831

Form 668(Z) (Rev. April 1984)

104

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528612831	

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 26, 19 81 is authorized to note the books to show the release of this lien for these taxes and additions.

1989 AUG 16 AM 9:25
QUEEN ANNE'S COUNTY
CLERK CIRCUIT COURT

Name of Taxpayer TED A & LESLIE ODDER

Residence RT 1 BOX 308
GRASONVILLE, MD 21638

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	740

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	12/31/79	219-48-1944	12/15/80	01/14/87	8323.19

Place of Filing

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

Total $ 8323.19

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

the 14th day of August, 19 89.

Signature James Ward

Title Chief, SPT

(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)

Form 668(Z) (Rev. 4-84)

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

E.I. # 36-2705514

No. 741

United States

vs.

James Henry Martin
Martin's Corporation

Notice of Tax Lien

Filed this 1st day of Sept, 1981, at 11:44 a.m.

TSC #1, July 60 Fed Sup
Lean Record Book
Marquette Manager

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 # 741

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-1120	

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.

1981 SEP -1 PM 1:14
CLERK'S OFFICE
QUEEN ANNE'S COUNTY

Name of Taxpayer

James Henry Martin

Residence

Martins Carpentry
Rt 3 Box 458
Stevensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	12-31-79	3-02-81	52-1109759	1,940.78
941	03-31-80	6-09-80	"	896.79
941	12-31-80	3-02-81	"	157.32
940	12-31-80	3-30-81	"	83.24

Place of Filing

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

Total $ 3,078.13

1256

This notice was prepared and signed at Easton, Mayland, on this,

the 1st day of September, 19 81

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(**Note:** *Certificate 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)

741

United States

vs.

James Henry Martin

Release of Tax Lien

Filed this 6th day of

Dec, 1982 9:51 A M.,

and proper entry made in TSP

Book No. 1, page 40

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-1120	

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 September 1, 1981, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

James Henry Martin

Residence

Martins Carpentry
Rt 3 Box 458
Stevensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	12-31-79	3-02-81	52-1109759	1,940.78
941	03-31-80	6-09-80	"	896.79
941	12-31-80	3-02-81	"	157.32
940	12-31-80	3-30-81	"	83.24

RECEIVED
CLERK, CIRCUIT COURT
1982 DEC -6 AM 9:51
QUEEN ANNE'S COUNTY

Place of Filing

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

Total $ 3,078.13

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

the 29 day of November, 19 82

Signature	Title
L. Tucker	Acting Supervisor, P & I Unit

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

prw

Part 3 — To be used for recording purposes

Form 668 (Rev. 9-78)

No. 742

United States

vs.

Ralph McKinley Dodd

Notice of Tax Lien

Filed this 3rd day of December, 19 81, at 4:00 P.M.

Tax P.O. Lien Book 40 Page 742

Margaret E. Thompson

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 632 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 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—

(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 # 742

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-1126	

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
1981 SEP -3 AM 11:00
CLERK'S OFFICE

Name of Taxpayer

Ralph McKinley Dodd

Residence

P.O. Box 151
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	12-31-80	6-01-81	215-26-5081	4,125.11
2290	07-01-77	4-07-80	52-1063725	326.80
2290	07-01-78	4-07-80	"	300.73
2290	07-01-79	4-07-80	"	275.53

Place of Filing

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

Total $ 5,028.17

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

the 2nd day of September, 19 81

Signature: Richard P. Hubbard
Richard P. Hubbard

Title: Revenue Officer 5201-1536

(Note: *Certificate 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)

742

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(Z) (Rev. 4-84)

Form 668(Z)
(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-A-1126	

12641

RECEIVED CLERK, CIRCUIT COURT
1988 FEB 17 AM 9:41
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 September 3, 1981, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Ralph McKinley Dodd

Residence

P. O. Box 151
Church Hill, Md. 21623

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	12-31-80	215-26-5081	6-01-81		4,125.11
2290	07-01-77	52-1063725	4-07-80		326.80
2290	07-01-78	52-1063725	4-07-80		300.73
2290	07-01-79	52-1063725	4-07-80		275.53

Place of Filing

Clerk of the Circuit Court
Queen Annes County, Canterville, Md. 21617

Total $ 5,028.17

This certificate was prepared and signed at Baltimore, Maryland, on this, the 8th day of February, 1988.

Signature	Title
Tonia Brooks	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 1987-181-471/65749

E.I. # 36-2705514

No. 743

United States

vs.

Ralph A. Virginia & Marion

Notice of Tax Lien

Filed this 31st day of Sept., 19 82, at 11:00 A.m.
Fee $10.00 Paid
Recorded in Tax Liens Book

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 # 743

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-A-1127	

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
CLERK'S OFFICE
1981 SEP -3 AM 11:00
QUEEN ANNE'S COUNTY

Name of Taxpayer

Ralph J. & Virginia L. Martin

Residence

P.O. Box 17
Queenstown, Md. 21658

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-80	05/25/81 ~~[illegible]~~	215-34-7099	7,484.80

Place of Filing

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

Total $ 7,484.80

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

the 2nd day of September, 19 81

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1636

(**Note:** *Certificate 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)

743

United States

vs.

Ralph J. & Virginia L. Martin

Release of Tax Lien

Filed this 19th day of

Nov, 19 84 M.,

and proper entry made in TSP

Book No. 1, page 40

Marguerite W. Mankin

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	81-4-1127	

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 9/3, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Ralph J. & Virginia L. Martin

Residence

P.O. Box 17
Queenstown, Md. 21658

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-80	05/25/81	215-34-7099	7,484.80
			Total	$ 7,484.80

Place of Filing

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

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

the 16th day of November, 19 84

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.)

Filed Nov. 19, 1984

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 744

United States

vs.

Alonzo N. McGaw
Warden

Notice of Tax Lien

Filed this 10th day of
Sept, 1981, at 2:22 p.m.
TSP No. 1 C/O

Marguerite W. Markus
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 [illegible] subject to lien is situated,

(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 # 744

[illegible] 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.

Form 668 (Rev. 9-78)

[illegible] — To be kept by recording office

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Maryland	81-0-2353	

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
1981 SEP 10 PM 12:
CLERK, CIRCUIT COURT

Name of Taxpayer

Dubois N. & Margaret Walker

Residence

RT 2 Box 104 Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-78	10-27-80	215-03-9395	1,392.60
1040	12-31-80	06-01-80	215-03-9395	833.97

Place of Filing

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

Total $ 2,226.57

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

the 9th day of Sept., 19 81

Signature

P. 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.*)

744

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	*For Optional Use by Recording Office*
Baltimore, Maryland	81-0-2353	RECEIVED CLERK.CIRCUIT COURT 1983 JAN -3 AM 2:06 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 September 10, 1981, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Dubois W. & Margaret Walker

Residence

RT 2 Box 104 Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-78	10-27-80	215-03-9395	1,392.60
1040	12-31-80	06-01-80	215-03-9395	833.97

Place of Filing

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

Total $ 2,226.57

This certificate was prepared and signed at Baltimore, Maryland, on this, the 27th day of December, 1982

Signature	Title
W. Blackmore	Reviewer, SPS

(Note: *Certificate 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 3 — To be used for recording purposes

No. 745

United States

vs.

Clarence Pritchett III

Notice of Tax Lien

Filed this 2nd day of October, 1981, at 9:43 A.m.

Margaretta Hankins
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 tien 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 # 745

(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.

COF:IA8104:jt 53'd 301-962-4245

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	81-0-2527	

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.

RECD
CLERK, CIR
1981 OCT -2 AM 9:43
QUEEN ANNE'S COUNTY

Name of Taxpayer
Clarence Pritchett III

Residence
RT 2 Box 648
Chester, Maryland 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	76/12	03/28/77	222/32/6837	$1,019.77

Place of Filing
Clerk of Circuit Court
Queen Anns County
Centerville, Maryland 21617

Total $ 1,019.77

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

the 30th day of September, 19 81

Signature	Title
Regina Knight Regina Knight	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.*)

Part 1 — To be kept by recording office

Form 668 (Rev. 9-78)

No. 746

United States

vs.

Vincent Sabecki

Notice of Tax Lien

Filed this 6th day of October, 1981, at 11:16 A.m.

Marguerite M. Mangin

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 # 746

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Baltimore, Md.

Serial Number: 82-A-101

For Optional Use by Recording Office

1981 OCT -6 AM 11:16
QUEEN ANNE'S 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

Vincent Sabecki

Residence

RFD # 2 Box 29
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	7-28-80	040-22-5251	1,410.87
1040	12-31-80	7-27-81	040-22-5251	2,002.53

Place of Filing

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

1256

Total $ 3,413.40

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

the 5th day of October, 19 81

Signature: Richard P. Hubbard
Richard P. Hubbard

Title: Revenue Officer 5201-1536

(**Note:** *Certificate 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

746

United States

vs.

Release of Tax Lien

Filed this 12th day of March, 1982 10:05 A.M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	82-A-101	

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 6, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Vincent Sabecki

Residence

RFD # 2 Box 29
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	7-28-80	040-22-5251	1,410.87
1040	12-31-80	7-27-81	040-22-5251	2,002.53
			Total	$ 3,413.40

Place of Filing

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

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

the 5 day of March, 19 82

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

M.W.

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 747

United States

vs.

Earl R. Hubbard Jr.

Notice of Tax Lien

Filed this 16th day of Oct, 1981, at 12:21 p.m.

Marguerite W. Hankins
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 # 747

(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.

Form 668

(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-A-114	

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'S OFFICE
1981 OCT 16 PM 12: 21
QUEEN ANNE'S COUNTY

Name of Taxpayer: Earl R. Hubbard, Jr.

Residence: Box 400B Bayside Court
Chester, Maryland 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	7912	11-03-80	52-0714428	4,313.83
941	8003	11-03-80	52-0714428	5,081.63
941	8006	11-17-80	52-0714428	5,667.49

Place of Filing: Clerk Of Circuit Court
Of Queen Annes County
Centerville, Maryland

Total $ 15,062.95

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

the 16th day of October, 19 81

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.)

Part 1 — To be kept by recording office

Form 668 (Rev. 9-78)

No. 748

United States

vs.

George Weekley

Notice of Tax Lien

Filed this 27th day of Oct., 1981, at 10:33 A.m.

Margaret A. Mankin
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 # 748

(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.

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-B-13-073	RECEIVED & CLERK, CIRCUIT COURT 1981 OCT 27 AM 10: 33 QUEEN ANNE'S 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
George Weekley

Residence
3814 Roland Avenue
Baltimore, Maryland 21211

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	7712	05-12-80	234-03-7773	1,084.15
1040/30	7812	05-26-80	234-03-7773	976.21
1040/30	7912	05-19-80	234-03-7773	902.50
1040/30	8012	05-25-81	234-03-7773	722.39
			Total 1256	$ 3,685.25

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

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

the 23rd day of October, 19 81

Signature
T. Kovell

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. 749

United States

vs.

Jane D. Tasker

Notice of Tax Lien

Filed this 29th day of Oct, 19 81, at 10:10 A.m.

Marguerite W. Mankin
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 # 749

(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.

Form 668 (Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-A-98	RECEIVED CLERK CIRCUIT COURT 1981 OCT 29 AM 10:10 QUEEN ANNE'S 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

Jane D. Tasler

Residence

Kent Cove 3 B 2
Stevensville, MD 216666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040z	12/31/79	6/2/80	427-44-8145	430.83
1040	12/31/80	6/1/81	"	2,224.33

Place of Filing

Clerk of Circuit Court
Queen Anne County
Centreville, Maryland

Total $ 2,654.66

This notice was prepared and signed at 1419 Forest Drive Annapolis, Maryland 21403, on this,

the 20th day of October, 19 81

Signature	Title
Alvaline Bl Jackson	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. 750

United States

vs.

Madeline F. Zimmerman

Notice of Tax Lien

Filed this 10th day of May, 19 81, at 1:55 P.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—

(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 # 750

(f) **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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	82-A-117	

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.

RECD
CLERK'S OFFICE
1981 NOV 10 PM 1:57
QUEEN ANNE'S COUNTY

Name of Taxpayer

Madeline L. Zimmerman

Residence

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	12-31-75	09-10-79	111-36-8494N	3,856.07

Place of Filing

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

Total $ 3,856.07

1256

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

the 9th day of November, 19 81

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(Note: *Certificate 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)

750

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	82-A-117	

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. 10, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

CLERK
1982 NOV 10 PM 1:57
QUEEN ANNE'S COUNTY

Name of Taxpayer

Madeline L. Zimmerman

Residence

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	12-31-75	09-10-79	111-36-8494N	3,856.07

CLERK
1982 JUL 23 AM 9:59
QUEEN ANNE'S COUNTY

Place of Filing

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

Total $ 3,856.07

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

the 12th day of July, 19 82

Signature	Title
Ray Weinstein Ray Weinstein	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.*)

VC

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 751

United States

vs.

Adam Yeakel, et al

Notice of Tax Lien

Filed this 27th day of July, 1981, at 10:28 A.m.

Esq. Steven Hollis for Federal Prosecutor W. Merlin

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 # 751

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-A-235	CLERK'S OFFICE CIRCUIT COURT 1981 NOV 27 AM 10:28 QUEEN ANNE'S 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
Holm Yacht Sales Inc.

Residence
Kent Narrows Marina
Grasonville, Md. 21638

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940/10	7912	7-13-81	52-1061512	5,555.58
940/10	8012	7-13-81	52-1061512	2,157.02
941/01	8012	7-06-81	52-1061512	202.12
			Total	**$** 7,914.72

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

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

the 17th day of November, 19 81

Signature	Title
Martin L. Kostelec Martin L. Kostelec 15-05	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. 752

United States

vs.

William F. Henderson & Martin A. Richardson

M & R Construction Co.

Notice of Tax Lien

Filed this 4th day of December, 19 81, at 9:53 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—

(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 # 752

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

(2) **Place For Filing.**— A notice of lien refiled during the required refiling period shall be effective only—

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

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary 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 e right in the property subject to such lien or intends to obtain a right in such property.

COF:JT PPAGR 301-962-4245

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-0-190	

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 F Henderson & Martin A Richardson M & R Construction Company
Residence	RT 1 417 D Prouse Road Queenstown, Maryland 21658

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940/10	80/12	05/11/81	52/1089363	$148.49

Place of Filing		
Clerk of Circuit Court Queen Anne County Centerville, Maryland 21617	**Total**	$ 148.49

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

the 1st day of December, 19 81

Signature	Title
Regina Knight Regina Knight	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.)

752

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

COP:JT PPAGR 301-962-4245

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-0-190	

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 4, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1983 MAR 11 AM 11:10
QUEEN ANNE'S COUNTY

Name of Taxpayer: William F Henderson & Martin A Richardson
M & R Construction Company

Residence: RT 1 417 D Prouse Road
Queenstown, Maryland 21658

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940/10	80/12	05/11/81	52/1089363	$148.49

Place of Filing: Clerk of Circuit Court
Queen Anne County
Centerville, Maryland 21617

Total $ 148.49

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

the 8th day of March, 19 83

Signature	Title
Joan Adams	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.)

prw

Part 3 — To be used for recording purposes

Form 668 (Rev. 9-78)

No. 753

United States

vs.

Joseph E. Ryder

Notice of Tax Lien

Filed this 14th day of Dec, 1981, at 10:29 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 —

(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 # 753

(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.

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	82-A-120	

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'S OFFICE
'81 DEC 14 AM 10 20
QUEEN ANNE'S COUNTY

Name of Taxpayer

Joseph E. Baxter

Residence

Marling Farms
Chester, Md. 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-71	12-29-80	218-10-0149	5,949.88
1040	12-31-73	02-09-81	"	4,776.12
1040	12-31-74	02-16-81	"	6,831.71
1040	12-31-75	02-23-81	"	5,212.42
			Total	$ 22,770.13

Place of Filing

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

1256

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

the 10th day of December, 19 81

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(Note: *Certificate 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)

753

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	82-A-120	

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 14, 19 81, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1983 JUN 20 AM 11:50
QUEEN ANNE'S COUNTY

Name of Taxpayer

Joseph E. Baxter

Residence

Marling Farms
Chester, Md. 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-71	12-29-80	218-10-0149	5,949.88
1040	12-31-73	02-09-81	"	4,776.12
1040	12-31-74	02-16-81	"	6,831.71
1040	12-31-75	02-23-81	"	5,212.42
			Total	$ 22,770.13

Place of Filing

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

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

the 16th day of June, 19 83

Signature	Title
Joan Thomas	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

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 754

United States

vs.

Notice of Tax Lien

Filed this _____ day of _____, 19____, at _____ 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—

(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 # 754

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Maryland	82-A-127	

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.

1981 DEC 18 AM 9:51
QUEEN ANNE'S COUNTY
CLERK'S OFFICE

Name of Taxpayer

Chesapeake Building Systems Inc.

Residence

Rt 1 Box 80
Chester, Maryland 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	06-30-81	09-14-81	52-1110061	1,285.21

Place of Filing

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

1256

Total $ 1,285.21

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

the 16th day of December, 19 81

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(Note: *Certificate 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. [redacted] 755

United States

vs.

Notice of Tax Lien

Filed this _____ day of _____, 19____, at _____ 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—

(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 # 755

(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 (t)) 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 (t) 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
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Maryland	82-A-126	

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 K. Moore

Residence

107 Commerce Street
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	06-16-80	215-38-1324	1,890.37
1040	12-31-80	06-01-81	215-38-1324	377.66
			Total	$ 2,268.03

Place of Filing

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

1256

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

the 16th day of December, 19 81

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(Note: *Certificate 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. 756

United States

vs.

Leola Supply Company of Md., Inc.

Notice of Tax Lien

Filed this 22nd day of December, 19 81, at 9:41 A. m.

Marguerite W. Mankin
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 # 756

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-B-11-174	

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 -a corporation

Residence
P.O. Drawer A
Millington, Md 21651

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	7903	10-19-81	23-1689197	5315.79

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

Total $ 5315.79

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

the 21st day of December, 19 81

Signature	Title
E Wilson	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. 757

United States

vs.

Gola Supply Company of Maryland, Inc.

Notice of Tax Lien

Filed this 13th day of Jan. 1982 at 9:54 A.M.

Jan. recorded 40 Deeds Misc. Vol. 1 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 63 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment l creditor until notice thereof which meets the requiremen of subsection (f) has been filed by the Secretary.

(b) **Protection For Certain Interes Even Though Notice Filed.** — Even though notice 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 # 757

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-B-11-177	

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 -a corporation

Residence

P.O. Drawer A
Millington, Md 21651

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940/10	8012	11-09-81	23-1689197	18,756.10

Place of Filing

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

Total $ 18,756.10

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

the 12th day of January, 19 82

Signature	Title
E. Wilson	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. 758

United States

vs.

Frederic B. Lauterbach

Notice of Tax Lien

Filed this 24th day of June, 1982, at 10:39 A.m.

Tap #1, Folio 48 Fed Tax Lien Book

Marguerite W. Madden

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 632 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 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

Lien # 758

(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.

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-B-13-329	

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'S OFFICE
1982 JAN 29 AM 10:29
QUEEN ANNE'S COUNTY

Name of Taxpayer
Fredric B. Lauterbach

Residence
Rt. 1 S P. O. Box 148
Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	7612	02/06/78	579-48-1150	15,888.24
Place of Filing	Clerk of the Circuit Court Queen Anne County Centerville, Maryland		1256 Total	$ 15,888.24

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

the 26th day of January, 19 82

Signature / we	Title
d. Roswell	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)

~~925~~ 758

United States

vs.

Frederick B Hawthorsback

Release of Tax Lien

Filed this 19 day of

Feb, 19 91 11:22 A M.,

and proper entry made in

Book No. TSP 1 Folio 50, page

Marguerite W Parker

Clerk (or Registrar).

Form **668(Z)** (Rev. 4-84)

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

28

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Usa by Recording Offica
BALTIMORE, MD	528717806	

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 xxxxxxxx xx, 19 xx, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1991 FEB 19 AM 11:22
QUEEN ANNE'S COUNTY

Name of Taxpayer: FREDRIC B. LAUTERBACH

Residence: RT. 1 S PO. BOX 148
STEVENSVILLE, MD 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	12/31/76	579-48-1150	02/06/78	N/A	15888.24

Place of Filing

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

Total $ 15888.24

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

the 13th day of February, 19 91.

Signature: Joanne Howard

Title: Chief, SPf

(NOTE: *Certificate of officer authorized by law to take ecknowledgamants is not assential to tha validity of Certificate of Relaasa of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)*

Form **668(Z)** (Rev. 4-84)

☆ U.S. GPO 1989 JKT. 242-506/06642

No. 759

United States

vs.

James Henry Martin

Notice of Tax Lien

Filed this 1st day of Feb. 1982, at 9:49 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 Liendors, 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 # 759

(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.

Form **668**

(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	82-A-253	

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.

1982 FEB 17 AM 9:45

Name of Taxpayer

James Henry Martin

Residence

Martins Carpentry
Rt 3 Box 458
Stevensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940	12-31-79	12-07-81	52-1109759	302.53

Place of Filing

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

1256

Total $ 302.53

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

the 16th day of February, 19 82

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(Note: *Certificate 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)

759

United States

vs.

James Henry Morton

Release of Tax Lien

Filed this 6th day of

Dec, 1982 9:51 A M.,

and proper entry made in TSP 1

Book No. 1, page 40

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	82-A-253	RECEIVED CLERK, CIRCUIT COURT 1982 DEC -6 AM 9:51 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 February 17, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Residence

James Henry Martin
Martins Carpentry
Rt 3 Box 458
Stevensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940	12-31-79	12-07-81	52-1109759	302.53

Place of Filing

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

Total $ 302.53

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

the 29 day of November, 19 82

Signature	Title
R. Tucker	Acting Supervisor, P & I Unit

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

prw

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 760

United States

vs

Howard Rupp

Notice of Tax Lien

Filed this 17th day of Feb, 1982, at 9:49 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 632 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lie creditor until notice thereof which meets the requiremen of subsection (f) has been filed by the Secretary.

(b) **Protection For Certain Interest Even Though Notice Filed.**— Even though notice o a lien imposed by section 6321 has been filed, such lien shall not be valid—

(t) **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 # 760

(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.

Form **668** (Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Maryland	82-A-257	1982 FEB 17 AM 9:49 QUEEN ANNE'S COUNTY CLERK

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

Howard Rupp

Residence

Heritage Homes
RFD 2 Box 727
Chester, Md. 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	06-30-81	02-15-82	52-0804640	1,472.25
941	09-30-81	02-15-82	"	241.49
940	12-31-81	02-15-82	"	198.29

Place of Filing

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

Total $1,912.03

1256

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

the 16th day of February, 19 82

Signature	Title
Richard P. Hubbard (signed) Richard P. Hubbard	Revenue Officer 5201-1536

(**Note:** *Certificate 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

760

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(Z) (Rev. 4-84)

^P008: 528739400

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

28

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528739400	

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 17, 19~~82~~, is authorized to note the books to show the release of this lien for these taxes and additions.

1990 MAY 29 AM 10:10
QUEEN ANNE'S COUNTY
CLERK'S OFFICE

Name of Taxpayer
HOWARD RUPP
HERITAGE HOMES

Residence
RT 2 BOX 727
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	06/30/81	52-0804640	02/15/82	03/17/88	1472.25
941	09/30/81	52-0804640	02/15/82	03/17/88	241.49
940	12/31/81	52-0804640	02/15/82	03/17/88	198.29

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

Total $ 1912.03

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

the 24th day of May, 19 90.

Signature Joanne 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)

Form 668(Z) (Rev. 4-84)

*U.S.GPO:1988-0-202-019/85958

No. 761

United States

vs.

Chesapeake Building Systems Inc

Notice of Tax Lien

Filed this 17th day of Feb, 1982, at 9:50 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 632 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment li creditor until notice thereof which meets the requiremen of subsection (f) has been filed by the Secretary.

(b) **Protection For Certain Interest 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

Lien # 761

is section—

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

(2) **Place For Filing.**— A notice of lien refiled during the required refiling period shall be effective only—

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

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary 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**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	82-A-255	

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)
941	09-30-81	12-14-81	52-1110061	1,200.28

Place of Filing

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

Total $ 1,200.28

1256

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

the 16th day of February, 19 82

Signature: Richard P. Hubbard
Richard P. Hubbard

Title: Revenue Officer 5201-1536

(Note: *Certificate 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. 762

United States

vs.

Kay A. & Shelia A. Morris

Notice of Tax Lien

Filed this 1966 day of Feb, 1982, at 10:30 A.m.

TSP 1 Folio 40 Feed Tax Lien Record Book Marquette Co. Mexico

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 # 762

(1) **General Rule.**— Unless notice of lien is refiled in the manner proscribed 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.

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	82-A-260	

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. & Shielia 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	12-31-80	06-01-81	225-72-8062	188.57

Place of Filing

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

Total $ 188.57

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

the 18th day of February, 19 82

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(Note: *Certificate 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)

762

United States

vs.

Gary A. &
Shielia A.
Morris

Release of Tax Lien

Filed this 2nd day of Feb., 1988 M.,

and proper entry made in TSP 1

Book No. ~~40~~, page 40

Marguerite W. Manheim
Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528447762	

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 19 84, 19____, is authorized to note the books to show the release of this lien for these taxes and additions. book: , page: serial #: , ucc #:

RECEIVED
CLERK, CIRCUIT COURT
1988 FEB -2 AM 9:31
QUEEN ANNE'S COUNTY

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	12-31-80	225-72-8062	6-01-81	7-01-87	188.57

Place of Filing

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

Total $ 188.57

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

the 28th day of January, 19 88.

Signature Sonia Douglas

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

No. 763

United States

vs.

Thomas K. Moore

Notice of Tax Lien

Filed this 1st day of Dec 1966 19 82 at 11:30 A.m.

Rec'd Clerk's Record 40 Feb 1967

Marguerite Lee Wade

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 Llenors, 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 llenor, 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 # 763

(g) **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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	82-A-258	

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 K. Moore

Residence

107 Commerce Street
Centreville, Md. 21617

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-78	12-28-81	215-38-1324	2,536.20

Place of Filing

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

Total $ 2,536.20

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

the 18th day of February, 19 82

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(Note: *Certificate 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 (Rev 9-78)

Clerk (or Registrar)

Marguerite Ellis Rawlings

Filed this 4th day of March, 19 82, at 10:01 A.m.

Notice of Tax Lien

No. 764

United States

vs.

Roberta S. Martin, Jr.

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 # 764

(4) **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.

COF:IA8138:pls TDA 301-962-4245

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-0-820	

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

Herbert A. & Martha S. Thom Jr.

Residence

Box 537 Chester Drive
Chester, MD 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	12-31-80	06-22-81	578-52-6656	$3,109.21

Place of Filing

Clerk of Circuit Court
Queen Anne County
Centreville, MD 21617

Total $ 3,109.21

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

the 26th day of February, 19 82

Signature	Title
Regina Knight Regina Knight	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.)

Part 1 — To be kept by recording office

Form 668 (Rev. 9-78)

764

United States

vs.

Herbert A. Thom Jr.
Marcha S. Thom

Release of Tax Lien

Filed this 10th day of
April, 1984 11:33A M.,
and proper entry made in TSP
Book No. 1, page 40

Marguerite W Marken
Clerk (or Registrar).

Form 668 (Rev. 9-78)

COE:IA013B:pls TDA 301-962-4245

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	*For Optional Use by Recording Office*
Baltimore	82-0-820	

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 March 4, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Herbert A. & Martha S. Thom Jr.

Residence

Box 537 Chester Drive
Chester, MD 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	12-31-80	06-22-81	578-52-6656	$3,109.21

CLERK'S OFFICE
1984 APR 10 AM 11:33
QUEEN ANNE'S COUNTY

Place of Filing

Clerk of Circuit Court
Queen Anne County
Centreville, MD 21617

Total $ 3,109.21

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

the 9 day of April 19 84

Signature Joan Thomas

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.)

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 76 5

United States

vs.

Mary B. Gerwin
Howard Leavood,
Agent

Notice of Estate Tax Lien

Filed this 5th day of

Mark, 1982, at 2:38 p.m.
Estate Tax Lien
Recorded Book
Page 76
Recorder of Deeds
Washington, D.C.

Clerk (or Registrar)

Form 688-H (10-78)

Internal Revenue Code

Sec. 6324B. Special lien for additional estate tax attributable to farm, etc., valuation.

(a) General rule.

In the case of any interest in qualified real property (within the meaning of section 2032A (b)), an amount equal to the adjusted tax difference attributable to such interest (within the meaning of section 2032A(c)(2)(B)) shall be a lien in favor of the United States on the property in which such interest exists.

(b) Period of lien.

The lien imposed by this section shall arise at the time an election is filed under section 2032A and shall continue with respect to any interest in the qualified farm real property—

(1) until the liability for tax under subsection (c) of section 2032A with respect to such interest has been satisfied or has become unenforceable by reason of lapse of time, or

(2) until it is established to the satisfaction of the Secretary that no further tax liability may arise under section 2032A(c) with respect to such interest.

(c) Certain rules made applicable.

The rules set forth in paragraphs (1), (3), and (4) of section 6324A(d) shall apply with respect to the lien imposed by this section as if it were a lien imposed by section 6324A.

(d) Substitution of security for lien.

To the extent provided in regulations prescribed by the Secretary, the furnishing of security may be substituted for the lien imposed by this section.

Sec. 6324A. Special lien for estate tax deferred under section 6166 or 6166A.

(d) Special rules.

(1) Requirement that lien be filed. The lien imposed by this section 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 section 6323(f) has been filed by the Secretary. Such notice shall not be required to be refiled.

(2) Period of lien. The lien imposed by this section shall arise at the time the executor is discharged from liability under section 2204 (or, if earlier, at the time notice is filed pursuant to paragraph (1)) and shall continue until the liability for the deferred amount is satisfied or becomes unenforceable by reason of lapse of time.

(3) Priorities. Even though notice of a lien imposed by this section has been filed as provided in paragraph (1), such lien shall not be valid—

(A) Real property tax and special assessment liens. To the extent provided in section 6323(b)(6).

(B) Real property subject to a mechanic's lien for repairs and improvements. In the case of any real property subject to a lien for repair or improvement, as against a mechanic's lienor.

(C) Real property construction or improvement financing agreement. As against any security interest set forth in paragraph (3) of section 6323(c) (whether such security interest came into existence before or after tax lien filing).

Subparagraphs (B) and (C) shall not apply to any security interest which came into existence after the date on which the Secretary filed notice (in a manner similar to notice filed under section 6323(f)) that payment of the deferred amount has been accelerated under section 6166(g) or 6166A(h).

(4) Lien to be in lieu of section 6324 lien. If there is a lien under this section on any property with respect to any estate, there shall not be any lien under section 6324 on such property with respect to the same estate.

Sec. 6323. Validity and priority against certain persons.

(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—

(6) Real property tax and special assessment liens. With respect to real property, as against a holder of a lien upon such property, if such lien is entitled under local law to priority over security interests in such property which are prior in time, and such lien secures payment of—

(A) a tax of general application levied by any taxing authority based upon the value of such property,

Lien # 765

(c) Protection for certain commercial transactions financing agreements, etc.—

(3) Real property construction or improvement financing agreement. For the purposes of this subsection—

(A) Definition. The term "real property construction or improvement financing agreement" means an agreement to make cash disbursements to finance—

(i) the construction or improvement of real property,

(ii) a contract to construct or improve real property, or

(iii) the raising or harvesting of a farm crop or the raising of livestock or other animals. For purposes of clause (iii), the furnishing of goods and services shall be treated as the disbursement of cash.

(B) Limitation on qualified property. The term "qualified property," when used with respect to a real property construction or improvement financing agreement, includes only

(i) in the case of subparagraph (A)(i), the real property with respect to which the construction or improvement has been or is to be made,

(ii) in the case of subparagraph (A)(ii), the proceeds of the contract described therein, and

(iii) in the case of subparagraph (A)(iii), property subject to the lien imposed by section 6321 at the time of tax lien filing and the crop or the livestock or other animals referred to in subparagraph (A)(iii).

(f) Place for filing notice; form

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

(A) Under state laws.

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

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

(B) With clerk of district court. In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

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

(2) Situs of property subject to lien. For purposes of 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 or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Form **668-H**
Oct. 1978

Department of the Treasury - Internal Revenue Service

Notice of Federal Estate Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-SPS-74	

Notice this is given under the provisions of section 6324B of the Internal Revenue Code that a lien exists in favor of the United States against the specific property described below for additional Federal estate tax imposed by section 2032A(c) due to the special valuation elected under section 2032A.

Name of Estate

May B. Turpin

Name and address of agent designated by the qualified heirs for dealings with IRS regarding the specially valued property.

Howard Wood
119 Lawyers Row
Centreville, Maryland 21617

Date of Death	Decedent's Social Security Number	Amount of Additional Tax
April 21, 1980	220-44-4730	$ 173,910.77

Description of Property to Which Lien Attaches

TRACT NO. ONE: ALL that tract of land or farm called "Wye Farm", "Carpenter's Square" or by other names, situated in the Fifth Election District of Queen Anne's County, Maryland, on both sides of the State Road leading from Centreville to Wye Mills adjoining lands of or formerly of Annie G. Merrick, The Elizabeth Hollyday Heirs and the land of others, containing 400 acres, 1 rood and 36 perches of land, more or less; being the same land which was granted to May Bibb Turpin by William P. Turpin, her husband, by deed dated October 24, 1934, recorded among the land records of Queen Anne's County in Liber B.H.T. No. 18, folio 428; and adjacent lot or parcel of land known as "The Robert G. McClyment Property" and formerly called "The Triangle Lot" on the right side of said State Road bounded also by land formerly of Dr. John C. Earle and containing 30 acres and 38 perches of land, more or less, which is described as Parcel No. 1 in the deed to May Bibb Turpin from Robert G. McClyment dated August 8, 1942, and recorded among said land records in Liber A.S.G. No. 6, folio 365. cont.SEE ATTACHMENT 1

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

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

the 3rd day of March, 1982

Signature	Title
Harvey R. Hammer	Chief, Special Procedures Staff

Form **668-H** (10-78)

Part 1 – To be kept by recording office

No. 765

United States

vs.

Release of Estate Tax Lien

Filed this _____ day of

_____, 19____, at _____ m.

_____

Clerk (or Registrar)

Form 668-H (10-78)

Form **668-H**
Oct. 1978

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Estate Tax Lien

District	Serial Number	*For Optional Use by Recording Office*
Baltimore	82-SPS-74	

I certify that the requirements of section 6325(a) of the Internal Revenue Code have been satisfied for the tax liability (including all statutory additions) shown below on the following-named estate, and that the lien for the tax and statutory additions has been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 3, 19 82, is authorized to note in the books the release of this lien, as far as it relates to the following.

RECEIVED
CLERK, CIRCUIT COURT
94 JAN 10 PM 1:14
QUEEN ANNE'S COUNTY

Name of Estate

May B. Turpin

Name and address of agent designated by the qualified heirs for dealings with IRS regarding the specially valued property.

Howard Wood
119 Lawyers Row
Centeeville, Maryland 21617

Date of Death	Decedent's Social Security Number	Amount of Additional Tax Liability
April 21, 1980	220-44-4730	173,910.77

Description of Property to Which Lien Attaches

TRACT NO. ONE: ALL that tract of land or farm called "Wye Farm", "Carpenter's Square" or by other names, situated in the Fifth Election District of Queen Anne's County, Maryland, on both sides of the State Road leading from Centreville to Wye Mills adjoining lands of or formerly of Annie G. Merrick, The Elizabeth Hollyday Heirs and the land of others, containing 400 acres, 1 rood and 36 perches of land, more or less; being the same land which was granted to May Bibb Turpin by William P. Turpin, her husband, by deed dated October 24, 1934, recorded among the land records of Queen Anne's County in Liber B.H.T. No. 18, folio 428; and adjacent lot or parcel of land known as "The Robert G. McClyment Property" and formerly called "The Triangle Lot" on the right side of said State Road bounded also by land formerly of Dr. John C. Earle and containing 30 acres and 38 perches of land, more or less, which is described as Parcel No. 1 in the deed to May Bibb Turpin from Robert G. McClyment dated August 8, 1942, and recorded among said land records in Liber A.S.G. No. 6, folio 365. cont. SEE ATTACHMENT 1

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

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

the 5th day of January, 19 94

Signature [signature] Title Revenue Officer

Form **668-H** (10-78)

Part 3 – To be kept by recording office

No. 766

United States

vs.

AO's P Engine Specialists Inc

Notice of Tax Lien

Filed this 9th day of March, 19 82, at 2:49 A.m.

Marguerite W Madden
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

Lien # 766

section—

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

(2) **Place For Filing.** — A notice of lien refiled during the required refiling period shall be effective only—

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

(B) In any case in which, 30 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**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Maryland	82-A-264	

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'S OFFICE QUEEN ANNE'S COUNTY
1982 MAR -9 AM 9:49

Name of Taxpayer

D & R Engine Specialists Inc.

Residence

P.O. Box 358
Centreville, Md. 21617

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	12-31-80	9-14-81	52-1149126	539.51
941	03-31-81	9-21-81	"	1,457.60
941	06-30-81	9-14-81	"	1,610.32
941	09-30-81	12-14-81	"	1,466.01

Place of Filing

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

Total $ 5,073.44

1256

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

the 8th day of March, 19 82

Signature

Richard P. Hubbard

Title

Revenue Officer 5201-1536

(Note: *Certificate 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. 767

United States

vs.

Walter & Nancy A. Lutomski

Notice of Tax Lien

Filed this 11th day of March, 1982, at 10:17 A.m.

Margaret W. Marker
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 # 767

(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.

COF:IA8143:yah 301-962-4245

Form 668 (Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-0-1103	

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

Walter & Nancy A Litvinuck

Residence

Chester, Maryland 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/3 0	8012	05-25-81	214-22-3548	$ 3,365.42

Place of Filing: Clerk of Circuit Court, Queen Anne County, Centerville, Maryland 21617

Total $3,365.42

This notice was prepared and signed at Baltimore, on this, the 5 day of March, 19 82

Signature: Regina Knight Regina Knight

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

Part 1 — To be kept by recording office

Form 668 (Rev. 9-78)

767

United States

vs.

Walter & Nancy A. Litvinuck

Release of Tax Lien

Filed this 26th day of August, 19 9:13 A. M.,

and proper entry made in _____

_____ Book No. TSP 1, page 40

Marguerite M. Mankin

Clerk (or Registrar).

Form 668 (Rev. 9-78)

COF:IA8143:yah 301-962-4245

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-0-1103	

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 March 11, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

1982 AUG 26 AM 9:13
QUEEN ANNE'S COUNTY
CLERK, CIR. CT.

Name of Taxpayer

Walter & Nancy A Litvinuck

Residence

Chester, Maryland 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/3 0	8012	05-25-81	214-22-3548	$ 3,365.42

RECEIVED
MAR 1 1982

Place of Filing: Clerk of Circuit Court
Queen Anne County
Centerville, Maryland 21617

Total $3,365.42

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

the 24th day of August, 19 82

Signature: Rose Tucker
Rose Tucker

Title: R eviewer, 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.*)

mhj

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 768

United States

vs.

J. C. Davidson, Inc

Notice of Tax Lien

Filed this 22nd day of March, 1982, at 9:51 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—

(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 # 768

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

(2) **Place For Filing.** — A notice of lien refiled during the required refiling period shall be effective only—

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

(B) in any case in which, 90 days or more prior to the date of e refiling of notice of lien under subparagraph (A), the Secretary 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.

(i) **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**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-B-11-345	RECEIVED CLERK, CIRCUIT COURT 1982 MAR 22 AM 9 51 QUEEN ANNE'S 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
J.C. Davidson, Inc - a corporation

Residence
Rt 1, Box 44 F
Millington, Md 21651

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	8009	03-02-81	52-1122513	185.84
941/01	8012	03-23-81	52-1122513	121.24
941/01	8103	10-19-81	52-1122513	2845.10
			Total	$ 3152.18

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

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

the 19th day of March, 19 82

Signature	Title
E. Wilson	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)

768

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-B-11-345	CLERK'S OFFICE 1982 JUL 30 2 AM 10:32 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 March 22, 1982, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

J.C. Davidson, Inc - a corporation

Residence

Rt 1, Box 44 F
Millington, Md 21651

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	8009	03-02-81	52-1122513	185.84
941/01	8012	03-23-81	52-1122513	121.24
941/01	8103	10-19-81	52-1122513	2845.10
			Total	$ 3152.18

Place of Filing

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

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

the 27 day of July, 19 82

Signature Julia Aymold
Julia Aymold

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.*)

M.W.

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 769

United States

vs.

Margee Kuduer

Notice of Tax Lien

Filed this 29th day of March, 19 82, at 9:45 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—

(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 # 769

(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.

COF:IA8139:tag TDA (301) 962-4245

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-0-1289	

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
1982 MAR 29 AM 9:43
QUEEN ANNE'S COUNTY

Name of Taxpayer

Maryse Kudner

Residence

Talisham Farm / Grasonville, MD 21638

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
709/51	7612	7-13-81	217-46-6394V	6874.20

Place of Filing

Clerk of Circuit Court
Queen Anne County
Centerville, MD 21617

Total $ 6874.20

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

the 22 day of Mar. ,19 82

Signature	Title
Regina Knight Regina Knight	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.)

Part 1 — To be kept by recording office

Form 668 (Rev. 9-78)

769

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

COF:IA8139:tag TDA (301) 962-4245

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-0-1289	

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 March 29, 19 82 is authorized to note the books to show the release of this lien for these taxes and additions.

1982 JUL 23 AM 9:59
QUEEN ANNE'S COUNTY
CLERK'S OFFICE

Name of Taxpayer

Maryse Kudner

Residence

Tallsham Farm / Grasonville, MD 21638

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
709/51	7612	7-13-81	217-46-6394V	6874.20

Place of Filing

Clerk of Circuit Court
Queen Anne County
Centerville, MD 21617

Total $ 6874.20

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

the 20 day of July, 19 82

Signature Julia Aymold
Julia Aymold

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.*)

M.W.

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 770

United States

vs.

Kenneth M. & Brenda L. Lowman

Notice of Tax Lien

Filed this 12th day of Apr, 1982, at 9:53 A.m.

Marguerite K. 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 (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 # 770

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

(2) **Place For Filing.**— A notice of lien refiled during the required refiling period shall be effective only—

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

(B) In any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary 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
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-0-1512	RECEIVED CLERK, CIRCUIT COURT 1982 APR 12 AM 9:53 QUEEN ANNE'S 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: Kenneth M. & Brenda L. Lowman

Residence: Box 112
Sudlersville, Maryland 21668

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	12-31-76	12-28-81	216-40-3671	2,849.35
Place of Filing: Clerk of the Circuit Court Queen Anne County Centerville, Maryland 21617			Total	$ 2,849.35

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

the 7th day of April, 19 82

Signature	Title
D. Fite Steven Fite	Asst. 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.*)

Part 1 — To be kept by recording office

Form 668 (Rev. 9-78)

770

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(C) (Rev. 12-82)

Form **668(C)**
(Rev. Dec. 1982)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-0-1512	

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 12, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1983 MAY 20 PM 12:02
QUEEN ANNE'S COUNTY

Name of Taxpayer

Kenneth M. & Brenda L. Lowman

Residence

Box 112
Sudlersville, Maryland 21668

[redacted]

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040/30	12-31-76	216-40-3671	12-28-82	1-21-86	2,849.35
				Total	$2,849.35

Place of Filing

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

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

the 18 day of May, 19 83

Signature	Title
Joan Thomas	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.*)

Part 3 — To Be used for Recording Purposes

Form **668(C)** (Rev. 12-82)

No. 771

United States

vs.

Wm. D. + Edwina B. Duckery

Notice of Tax Lien

Filed this 12th day of Apr, 1982, at 9:54 A.m.

Marguerite L. 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 (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 # 771

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-B-11-353	RECEIVED CLERK, CIRCUIT COURT 1982 APR 12 AM 9:54 QUEEN ANNE'S 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

William D. & Edwina B. Duckery

Residence

Box 439
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	7612	09-21-81	213-22-9695	2049.09
1040/30	7712	09-28-81	"	1351.82
1040/30	7812	09-14-81	"	1415.72
1040/30	7912	08-31-81	"	524.01
1040/30	8012	09-07-81	"	140.60

Place of Filing

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

Total $ 5481.24

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

the 8th day of April, 19 82

Signature	Title
E Wilson	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. 772

United States

vs.

Ben's Masonry Inc

Notice of Tax Lien

Filed this 27th day of Apr, 1982, at 9:39 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—

(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 # 772

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	82-A-295	RECEIVED CLERK, CIRCUIT COURT 1982 APR 27 AM 9:38 QUEEN ANNE'S 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

Bens Masonry 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	06-30-80	02-22-82	52-1001769	8,904.47

Place of Filing

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

Total $ 8,904.47

1256

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

the 26th day of April, 19 82

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(**Note**: *Certificate 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)

772

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(Z) (Rev. 4-84)

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

0

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528311361	RECEIVED CLERK, CIRCUIT COURT 91 DEC 19 AM 10:24 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 April 27, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer BENS MASONARY INC , a CORPORATION

Residence RT 2 BOX 949B
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:
Liber Page UCC No. Serial No.
772

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	06/30/80	52-1001769	02/22/82	03/24/88	8904.47

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 8904.47

This certificate was prepared and signed at BALTIMORE, MD, on this, the 12th day of December, 19 91.

Signature [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)*

CAT. NO. 60026I

Form **668(Z)** (Rev. 4-84)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

E.I. NO. 25-0501000

No. 773

United States

vs.

Notice of Tax Lien

Filed this 3rd day of May, 19 82, at 9:14 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 —

(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 # 773

(c) **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(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
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-A-296	

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
1982 MAY -3 AM 9:14
QUEEN ANNE'S COUNTY

Name of Taxpayer: Ratliff & Son Masonry Co., a partnership
Herbert R. Ratliff, Jr. , a partner
Herbert R. Ratliff III, a partner

Residence:
P.O. Box 36
Ingleside, Md. 21644

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	06-30-80	06-08-81	52-1160513	793.75
941	09-30-80	03-16-81	52-1160513	1352.14
941	12-31-80	06-08-81	52-1160513	791.29
			1256 Total	$ 2937.18

Place of Filing:
Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

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

the 30th day of April, 19 82

Signature	Title
Bradley T. Miller Bradley T Miller	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)

773

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Part 3 — To be used for recording purposes

Form 6 (Rev. [illegible])

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-A-296	RECEIVED CLERK, CIRCUIT COURT 1983 FEB -7 AM 11:16 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 May 3, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
Ratliff & Son Masonry Co., a partnership
Herbert R. Ratliff, Jr. , a partner
Herbert R. Ratliff 111, a partner

Residence
P.O. Box 36
Ingleside, Md. 21644

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	06-30-80	06-08-81	52-1160513	793.75
941	09-30-80	03-16-81	52-1160513	1352.14
941	12-31-80	06-08-81	52-1160513	791.29

Place of Filing
Clerk of the Circuit Court
Queen Annes County
[illegible]

1256

Total $ 2937.18

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

the 2nd day of February, 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. 28419, 1950-1, C.B. 125.*)

prw

No. 774

United States

vs.

Wendy S. Smith

Notice of Tax Lien

Filed this 4th day of May, 19 82, at 10:32 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—

(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 # 774

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-A-624	

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
1982 MAY -4 AM 10 32
QUEEN ANNE'S COUNTY

Name of Taxpayer
Dorothy S Smith

Residence
Route 2 Box 530
Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
6672	3-31-81	3-25-82	217-09-5988N	67,102.74

Place of Filing
Clerk Of The Circuit Court
Queen Anne County
Centerville, Maryland

Total $ 67,102.74

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

the 27th day of April, 19 82

Signature: Grant L Crigger

Title: Revenue Officer 1509

(Note: *Certificate 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. 775

United States

vs.

Notice of Tax Lien

Filed this 12th day of May, 1982, at 9:54 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—

(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 governmemal 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.

(f) **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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-A-703	RECEIVED CLERK, CIRCUIT COURT 1982 MAY 12 AM 9:54 QUEEN ANNE'S 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

Gordon L Green

Residence

P.O. Box 161
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	214-34-8961	660.70
1040	12-31-80	05-25-81	214-34-8961	1316.79

Place of Filing

Clerk of the Circuit Cour t
Queen Annes County
Centreville, Md 21617

1256 **Total** $ 1977.49

This notice was prepared and signed at Easton, Md, on this,

the 11th day of May, 19 82

Signature Bradley T. Miller

Bradley T Miller

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

No. 776

United States

vs.

John O. Mayse & Hadley

Notice of Tax Lien

Filed this 2nd day of May, 1982, at 2:58 P.M.

Tom Kelly, 43 Federal Building, Marquette, Michigan

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 # 776

(ii) **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.

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	82-A-706	RECEIVED CLERK, CIRCUIT COURT 1982 MAY 20 AM 9:55 QUEEN ANNE'S 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

John D. & Marge E. Talley Jr.

Residence

P.O. Box 275
Stevensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-77	06-16-80	216-26-7313	1,124.15
1040	12-31-78	06-16-80	216-26-7313	1,276.90
			Total	$ 2,401.05

Place of Filing

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

1256

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

the 19th day of May, 19 82

Signature	Title
Richard P. Hubbard Richard P. Hubbard	Revenue Officer 5201-1536

(Note: *Certificate 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. 777

United States

vs.

Frederick Gautschbach

Notice of Tax Lien

Filed this 24th day of May, 19 82 at 11:57 A.m.

Tsp #1 Lot 4 Sec 4 T3 R2 Kent Co. Md.
Max Klein Road

Clerk (or Registrar).

Form 668 (Rev 6-78)

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 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—

(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 # 777

(g) **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.

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-B-13-588	

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
1982 MAY 24 AM 11:57
QUEEN ANNE'S COUNTY

Name of Taxpayer

Fredric Lauterbach

Residence

Rt 1 S PO 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	12-31-80	03-22-82	579-48-1150	8,838.71
Place of Filing: Clerk of the Circuit Court of Queen Anne County Centerville, Maryland			1256 Total	$ 8,838.71

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

the 18th day of May, 19 82

Signature	Title
/lh A. Roswell d roswell	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. 778

United States

vs.

Thomas D. Wood

Notice of Tax Lien

Filed this 26th day of May, 1982, at 10:22 A.m.

Marguerite W. Spenlein
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.

Lien # 778

(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.

Form **668** (Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	82-A-708	RECEIVED CLERK, CIRCUIT COURT 1982 MAY 26 AM 10 22 QUEEN ANNE'S 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

Thomas D. Wood

Residence

Lot 12 Box 15, Bay City
Stevensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	12-31-79	01-19-81	232-60-6082N	9,586.38

Place of Filing

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

Total $ 9,586.38

1256

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

the 25th day of May, 19 82

Signature: Richard P. Hubbard
Richard P. Hubbard

Title: Revenue Officer 5201-1536

(**Note:** *Certificate 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

778

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(Z) (Rev. 4-84)

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

28

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528466060	RECEIVED CLERK, CIRCUIT COURT 93 JAN 28 AM 10: 59 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 May 26, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer THOMAS D WOOD

Residence LOT 12 BOX 15, BAY CITY
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)
941	12/31/79	232-60-6082N	01/19/81	02/18/87	9586.38
**********	**********	**********	**********	**********	**********

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 9586.38

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

the 10th day of July, 19 90.

Signature Joanne 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. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

E.I. NO. 25-0501000

778

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(Z)** (Rev. 4-84)

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

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Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528466060	

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 26, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK CIRCUIT COURT
1990 JUL 26 AM 10 26
QUEEN ANNE'S COUNTY

Name of Taxpayer THOMAS D WOOD

Residence LOT 12 BOX 15, BAY CITY
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)
941	12/31/79	232-60-6082N	Ø1/19/81	Ø2/18/87	9586.38

Place of Filing

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

Total $ 9586.38

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

the 10th day of July, 19 90.

Signature Joanne 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)*

Form **668(Z)** (Rev. 4-84)

☆ U.S. GPO 1989 JKT. 242-506/06642

Form 668 (Rev 9-78)

Clerk (or Registrar).

Filed this 7th day of June, 19 82, at 2:39 P.M.

Notice of Tax Lien

United States

vs.

Quantum Publishing Co.

No. 779

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 # 779

(4) **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.

COF:BA8145:jt TDA 301-962-4245 202-488-8725

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-0-2228	RECEIVED 1982 JUN -7 AM 9 59 CLERK, CIRCUIT COURT QUEEN ANNE'S 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

Tidewater Publishing Corp

Residence

PO BOx 130
Centreville, MD 21617

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1120	12-31-79	08-24-81	52-0713211	$2,600.59

Place of Filing

Clerk of Circuit Court
Queen Anne County
Centerville, MD 21617

Total $ 2,600.59

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

the 1 day of June ,19 82

Signature	Title
B.K. Molinaro B K Molinaro	Acting, 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.)*

Part 1 — To be kept by recording office

Form **668** (Rev. 9-78)

779

82-0-2228

United States

vs.

Tidewater Publishing Corp.

Release of Tax Lien

Filed this 20th day of August, 1982 10:08A M.,

and proper entry made in

ISP Book No. 1, page 42

MWM

Clerk (or Registrar).

Form 668 (Rev. 9-78)

COF:BA8145:jt TDA 301-962-4245 202-498-8725

Form 668 (Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lie

District	Serial Number	For Optional U
Baltimore	82-0-2228	

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 7, 1982, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Tidewater Publishing Corp

Residence

PO BOx 130
Centreville, MD 21617

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1120	12-31-79	08-24-81	52-0713211	$2,600.59

Place of Filing

Clerk of Circuit Court
Queen Anne County
Centerville, MD 21617

Total $ 2,600.59

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

the 12 day of August, 19 82

Signature Julia Aymold
Julia Aymold

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.)

M.W.

Part 3 — To be used for recording purposes

Form 668 (Rev. 9-78)

No. 780

United States

vs.

Maria Patricia Cuellar

Notice of Tax Lien

Filed this 22nd day of June, 1982, at 0:35 P.m.

Margueite A. Thorsen
(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 # 780

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-A-854	RECEIVED CLERK CIRCUIT COURT 1982 JUN 22 AM 10 35 QUEEN ANNE'S 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
Duane & Patricia Auckland

Residence
PO Box 153
Grasonville, Md. 21638

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	12-31-81	05-24-82	217-56-4043	2403.32
Place of Filing: Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617			1256 **Total**	$ 2403.32

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

the 21st day of June, 19 82

Signature
Gary D. Britton

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. 781

United States

vs.

George Wesley

Notice of Tax Lien

Filed this 20th day of June, 1982, at 10:15 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—

(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 # 781

(2) **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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	820B-13-700	

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
1982 JUN 30 AM 10 11 5
QUEEN ANNE'S COUNTY
CLERK, CIRCUIT COURT

Name of Taxpayer

George Weekly

Residence

3814 Roland Ave.
Baltimore, Md. 21211

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	12-31-81	05-24-82	234-03-7773	1,118.17
			Total	$ 1,118.17

Place of Filing

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

1256

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

the 22nd day of June, 19 81

Signature	Title
T. Kovell	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. 782

United States

vs.

Gene C. Brantley

Notice of Tax Lien

Filed this 2nd day of July, 1982, at 2:58 p.m.

Marguerite W. Morton

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 # 782

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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-S-054	RECEIVED CLERK CIRCUIT COURT QUEEN ANNE'S COUNTY 1982 JUL 27 AM 9:58

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
Gene C Smawley

Residence
Rt 2 Box 425C
Queenstown, Md 21658

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	12-31-79	05-26-80	52-1089064	638.58

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

1256 **Total** $ 638.58

This notice was prepared and signed at Easton, Md, on this,

the 26th day of July, 19 82

Signature
Bradley T Miller

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)

#782

United States

[redacted]

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-3-054	RECEIVED CLERK, CIRCUIT COURT 1982 OCT -7 AM 10:57 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 July 27, 1982, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer: Gene C Smawley

Residence: Rt 2 Box 425C
Queenstown, Md 21658

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	12-31-79	05-26-80	52-1089064	638.58

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

1256 Total $ 638.58

This certificate was prepared and signed at Baltimore, MD, on this, the 4 day of October, 1982

Signature	Title
R. Shimanek	Special Procedures Staff, Reviewer

(**Note:** *Certificate 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.*)

m.w.

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 783

United States

vs.

Peter H. Hartogh

Notice of Tax Lien

Filed this 27th day of July, 1982, at 10:17 A.m.

Marguerite V. Marker
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 # 783

(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.

Form **668**

(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-A-797	1982 JUL 27 AM 10 17 QUEEN ANNE'S COUNTY CLERK

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

Peter H Hartoft

Residence

Rt 1 Box 164 Great Neck Road
Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
30/1040	12-31-80	11-09-81	214-74-3147	3238.25
30/1040	12-31-81	05-24-82	214-74-3147	1842.12

Place of Filing

Clerk of the Circuit Court
Queen Annes County
Centerville, Maryland

1256

Total $ 5080.37

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

the 22nd day of July, 19 82

Signature: MJ Siegel

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

783

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-A-797	RECEIVED CLERK, CIRCUIT COURT 1983 MAR -2 AM 10 10 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 July 27, 1982, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
Peter H Hartoft

Residence
Rt 1 Box 164 Great Neck Road
Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
30/1040	12-31-80	11-09-81	214-74-3147	3238.25
30/1040	12-31-81	05-24-82	214-74-3147	1842.12
			Total	$ 5080.37

Place of Filing
Clerk of the Circuit Court
Queen Annes County
Centerville, Maryland 21617 1256

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

the 25th day of February, 19 83

Signature W. Blackmore

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.)

prw

Part 3 — To be used for recording purposes

Form 668 (Rev. 9-78)

No. 784

United States

vs.

Lee Yaughman
Salander Motely Rahmaut

Notice of Tax Lien

Filed this 28th day of July, 19 82, at 10:02 A.m.

Margueritte W. Mankins
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 # 784

(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.

Form **668** (Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	82-0-2765	

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.

1982 JUL 28 AM 10 02
QUEEN ANNE'S COUNTY
CLERK, CIRCUIT COURT

Name of Taxpayer
Lee Kaufman
Islander Motel & Restaurant

Residence
Kent Island Shopping Center
Stevensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	12-31-74	1-29-79	52-1004174	1,521.96
941	3-31-75	1-29-79	52-1004174	1,373.75
941	6-30-75	1-29-79	52-1004174	1,188.75
			Total	$ 4,084.46

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

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

the 23rd day of July, 19 82

Signature	Title
B. Molinaro B. Molinaro	Act'g 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.*)

Part 1 — To be kept by recording office

Form **668** (Rev. 9-78)

784

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(Z) (Rev. 4-84)

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

28

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	529252719	RECEIVED CLERK, CIRCUIT COURT 92 JUN 29 AM 10:48 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 July 28, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

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	82-0-2765	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	12/31/74	52-1004174	01/29/79	02/28/85	1521.96
941	03/31/75	52-1004174	01/29/79	02/28/85	1373.75
941	06/30/75	52-1004174	01/29/79	02/28/85	1188.75
**********	**********	**********	**********	**********	**********

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 4084.46

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

Signature Joanne Ahearn **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. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582
E.I. NO. 25-0501000

Form 668 (Rev 9-78)

Filed this 29th day of July, 19 82, at 10:18 a.m.
Realty Executions Mineral Co. Marion
Clerk (or Registrar).

Notice of Tax Lien

No. 785

United States
vs.
Finney Enterprises, Inc.

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 # 785

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.

Form **668**
(Rev. September 1978)

Department of the Treasury · Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-S-060	1982 JUL 29 AM 12:18 QUEEN ANNE'S COUNTY CLERK, CIRCUIT COURT

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

Franez Enterprises Inc, a corporation

Residence

218 Market St
Denton, Md 21629

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940	12-31-80	08-31-81	52-1162893	36.23
941	03-31-81	06-08-81	52-1162893	488.52
941	06-30-81	09-14-81	52-1162893	562.10
941	09-30-81	12-07-81	52-1162893	538.19
941	12-31-81	03-22-82	52-1162893	568.42

Place of Filing

Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

1256 **Total** $ 2193.46

This notice was prepared and signed at Easton, Md, on this,

the 28th day of July, 19 82

Signature	Title
Bradley T Miller	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. 786

United States

vs.

Lester C. Leonard Jr.

Notice of Tax Lien

Filed this 6th day of Aug, 1982, at 10:02 A.m.

MWM

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 # 786

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
altimore	82-S-071	QUEEN ANNE'S COUNTY 1982 AUG -6 AM 10 02 CLERK CIRCUIT COURT

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
Lester C Leonard Jr

Residence
P O Box 218
Centreville,Md 21617

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	06-30-81	09-21-81	52-0239931	1682.42
941	09-30-81	01-11-82	52-0239931	4265.34

Place of Filing
Clerk of the Circuit Court
Queen Anne's County
Centreville, Md 21617

1256 **Total** $ 5947.76

This notice was prepared and signed at Easton, Md 21601, on this,

the 5th day of August, 1982

Signature Bradley T Miller

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

#7786

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-6-071	RECEIVED CLERK, CIRCUIT COURT 1982 OCT -7 AM 10:57 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 6, 1982, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Lester C Leonard Jr

Residence

P O Box 216
Centreville, Md 21617

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	06-30-81	09-21-81	52-0239931	1682.42
941	09-30-81	01-11-82	52-0239931	4265.34
			Total	$ 5947.76

Place of Filing

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

1256

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

the 4 day of October, 19 82

Signature	Title
R. Shumaker	Special Procedures Staff, Reviewer

(**Note:** *Certificate 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.*)

m.w.

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 787

United States

vs.

Portannapolis Const. Co.

Notice of Tax Lien

Filed this 9th day of Aug, 1982, at 9:50 A.m.

TSP # Folio 40

Marguerite Lee 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 # 787

(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.

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Baltimore

Serial Number: 82-A 825

For Optional Use by Recording Office

1982 AUG -9 PM 9 50
QUEEN ANNE'S COUNTY
CLERK ...

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

Port Annapolis Construction Corporation

Residence

11 Long Point Rd P O Box 342
Grasonville, MD 21638

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	09/30/81	12/7/81	52-1195785	1,045.82
941	06/30/81	09/07/81	52-1195785	1,544.37

Place of Filing

Clerk of the Circuit Court Queen Anne County
Centerville, Maryland

Total $ 2,590.19

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

the 2nd day of August, 1982

Signature: Alvaline B. Jackson
Alvaline B. Jackson

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

No. 788

United States

vs.

Kenneth Lequeux, Lorr
T/J
Chequeak Mustang

Notice of Tax Lien

Filed this 6th day of Sept, 1982, at 2:50 P m.

Marguerite Montgomery
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.

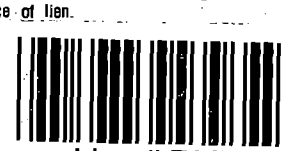
(2) Situs Of Property Subject To Lien. — For purposes of paragraphs (1) and (4), property shall be deemed to be situated —

(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 # 788

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

(2) **Place For Filing.** — A notice of lien refiled during the required refiling period shall be effective only —

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

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary 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
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-S-073	

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.

1982 AUG -9 PM 2 50
QUEEN ANNE'S COUNTY

Name of Taxpayer
Kama Enterprises Inc, a corporation
t/a Chesapeake Restaurant

Residence
109 Allegany Rd
Stevensville, Md 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	06-30-79	09-10-79	52-1087294	(accrual only 237.36)
941	12-31-79	02-18-80	52-1087294	695.13
940	12-31-78	12-08-80	52-1087294	145.18
940	12-31-79	08-11-80	52-1087294	370.39

Place of Filing
Clerk of the Circuit Court
Queen Anne's County
Centreville, Md 21617

1256 **Total** $ 1210.70

This notice was prepared and signed at Easton, Md, on this,

the 6th day of August, 19 82

Signature Bradley T Miller
Bradley T Miller

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)

788

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-3-073	RECEIVED CLERK, CIRCUIT COURT 1983 JUN -1 AM 11:46 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 9, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Kama Enterprises Inc, a corporation
t/a Chesapeake Restaurant

Residence

109 Allegany Rd
Stevensville, Md 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	06-30-79	09-10-79	52-1087294	(accrual only 237.36)
941	12-31-79	02-18-80	52-1087294	695.13
940	12-31-78	12-08-80	52-1087294	145.18
940	12-31-79	08-11-80	52-1087294	370.39

Place of Filing

Clerk of the Circuit Court
Queen Anne's County
[illegible] MD [illegible]

1256

Total $ 1210.70

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

the 27 day of May, 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.*)

mm

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 789

United States

vs.

Pender Bros (Bldg Cont Inc)

Notice of Tax Lien

Filed this 13th day of August, 1982, at 9:49 A.m.

Marguerite M. Mankin
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 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

Lien # 789

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

(2) **Place For Filing.**— A notice of lien refiled during the required refiling period shall be effective only—

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

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary 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 (Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-S-078	1982 AUG 13 AM 9:49 QUEEN ANNE'S 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: Pinder Bros Building Contractors Inc, a corporation

Residence: P O Box 42
Queenstown, Md 21658

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	06-30-81	05-03-82	52-1153947	7637.35
941	09-30-81	01-11-82	52-1153947	3389.46
941	12-31-81	04-19-82	52-1153947	4954.51
940	12-31-81	04-19-82	52-1153947	172.35

Place of Filing: Clerk of the Circuit Court
Queen Anne's County
Centreville, Md 21617

1256

Total $ 16153.67

This notice was prepared and signed at Easton, Md, on this,

the 12th day of August, 19 82

Signature	Title
Bradley T Miller	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. 790

United States

vs.

Donald M. Butler d/b/a

Shore Air Freight Service

Notice of Tax Lien

Filed this 18th day of Aug, 1982, at 9:34 A.m.

Marguerite Lee Morgan

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 # 790

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-S-080	CLERK'S OFFICE 1982 AUG 18 AM 9:34 QUEEN ANNE'S 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: Donald M. Butler
d/b/a Shore Air Freight Service

Residence: Rt. 1 PO Box 54
Queenstown, Md. 21658

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	03-31-80	07-27-81	52-1174186	808.33
941/01	06-30-80	07-27-81	52-1174186	2017.17
941/01	09-30-80	07-27-81	52-1174186	601.35
940/10	12-31-80	08-17-81	52-1174186	272.27

Place of Filing: Clerk of the Circuit Court
Queen Annes County
Centreville, Md. 21617

1256

Total $ 3699.12

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

the 17th day of August, 19 82

Signature: Gary D. Britton

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)

#790

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-3-080	

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 18, 1982, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1983 JAN -3 PM 2:06
QUEEN ANNE'S COUNTY

Name of Taxpayer: Donald M. Butler
d/b/a Shore Air Freight Service

Residence: Rt. 1 PO Box 54
Queenstown, Md. 21658

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	03-31-80	07-27-81	52-1174186	808.33
941/01	06-30-80	07-27-81	52-1174186	2017.17
941/01	09-30-80	07-27-81	52-1174186	601.35
940/10	12-31-80	08-17-81	52-1174186	272.27

Place of Filing: Clerk of the Circuit Court
Queen Annes County
Centreville, Md. 21617

1256

Total $ 3699.12

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

the 27th day of December, 19 82

Signature: W. Blackmore

Title: Reviewer, SPS

(Note: *Certificate 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.*)

prw

Part 3 — To be used for recording purposes

Form **668** *(Rev. 9-78)*

No. 791

United States

vs.

Wilford L. Tingle d/b/a

Tingles Concrete Construction

Notice of Tax Lien

Filed this 18th day of Aug, 1982, at 9:35 A.m.

Marguerite M. Manson

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 632 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lie creditor until notice thereof which meets the requirement of subsection (f) has been filed by the Secretary.

(b) **Protection For Certain Interest Even Though Notice Filed.**—Even though notice o 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 # 791

(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.

Form 668 (Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Baltimore

Serial Number: 82-S-079

For Optional Use by Recording Office

1982 AUG 18 AM 9:35
QUEEN ANNE'S 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: Wilford L. Tingle
d/b/a Tingles Concrete Construction

Residence: PO Box 312
Grasonville, Md. 21638

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	09-30-81	03-22-82	52-0915021	1615.67
941/01	12-31-81	04-12-82	52-0915021	10543.54

Place of Filing: Clerk of the Circuit Court
Queen Annes County
Centreville, Md. 21617

1256

Total $ 12159.21

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

the 17th day of August, 19 82

Signature: Gary D. Britton

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

791

United States

vs.

Wilford L. Tingle

Release of Tax Lien

Filed this 29th day of Oct, 1982 10:08 A.M.,

and proper entry made in T&P 1

Book No. _____, page _____

Marguerite W. Mankin
Clerk (or Registrar).

Form 688 (Rev. 9-78)

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-S-079	RECEIVED CLERK, CIRCUIT COURT 1982 OCT 29 AM 10 08 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 18, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer: Wilford L. Tingle
d/b/a Tingles Concrete Construction

Residence: PO Box 312
Grasonville, Md/ 21638

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	09-30-81	03-22-82	52-0915021	1615.67
941/01	12-31-81	06-12-82	52-0915021	10543.54
Place of Filing: Clerk of the Circuit Court Queen Annes County Centreville, Md. 21617		1256	Total	$ 12159.21

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

the 26th day of October, 19 82

Signature	Title
Julia Aymold	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

Part 3 — To be used for recording purposes

Form **668** (Rev. 9-78)

No. 792

United States

vs.

Silver Dollar

Notice of Tax Lien

Filed this 25th day of August, 1982, at 10:08 A.m.

Marguerite M. Marshall
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 # 792

(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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	*For Optional Use by Recording Office*
Baltimore, Md.	82-S-085	CLERK... 1982 AUG 25 AM 10: 08 QUEEN ANNE'S 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

Silver Dollar

Residence

Rt 18
Stevensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	03-31-79	08-20-79	52-0987893	496.69
1120	12-31-80	09-21-81	"	390.85

Place of Filing

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

Total $ 887.54

1256

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

the 24th day of August, 19 82

Signature	Title
Bradley T. Miller (signed) Bradley T. Miller	Revenue Officer 5201-1731

(**Note:** *Certificate 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. 793

United States

vs.

Thomas G. Austin

Notice of Tax Lien

Filed this 3rd day of Sept, 1982, at 11:15 A.m.

Marguerite Le Master

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.

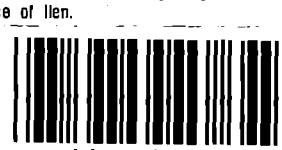
(2) Situs Of Property Subject To Lien. — For purposes of paragraphs (1) and (4), property shall be deemed to be situated —

(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 # 793

(i) **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.

Form 668
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-S-093	

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 G Austin

Residence

Rt 2 Box 15
Centreville, Md 21617

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-80	05-11-81	140-24-2614	1355.67
1040	12-31-81	05-31-82	140-24-2614	1450.44

11:15 Am RECEIVED FOR RECORD Sept 3 1982

MARGUERITE W. MANKIN, CLERK

Place of Filing

Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

1256 **Total** $ 2806.11

This notice was prepared and signed at Easton, Md, on this,

the 2nd day of September, 19 82

Signature	Title
Bradley J Miller	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. 794

United States

vs.

Libby Dollar

Notice of Tax Lien

Filed this 14th day of Sept, 1982, at 10:51 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—

(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 # 794

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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-S-094	1982 SEP 14 AM 10:51

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

Silver Dollar, a corporation

Residence

Rt 1 Box 403B
Chester, Md 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940	12-31-79	09-02-82	52-0987893	968.22
940	12-31-80	09-02-82	52-0987893	861.22
940	12-31-81	09-02-82	52-0987893	255.02
941	09-30-79	09-02-82	52-0987893	1663.34
941	12-31-79	09-02-82	52-0987893	1295.37
941	03-31-80	09-02-82	52-0987893	1274.95
941	06-30-80	09-02-82	52-0987893	1241.95
941	09-30-80	09-02-80	52-0987893	1208.95
941	12-31-80	09-02-82	52-0987893	211.22
941	03-31-81	09-02-82	52-0987893	1177.47

Place of Filing

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

Total $ 10157.71

This notice was prepared and signed at Easton, Md, on this,

the 13th day of September, 19 82

Signature	Title
Bradley Smith	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. 795

United States

vs.

Bens Masonry Inc

Notice of Tax Lien

Filed this 23rd day of Sept, 1982, at 10:10 A m.

Marguerite M. Robin

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 (t) 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 # 795

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(t), 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**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, Md.	82-S-098	RECEIVED CLERK.CIRCUIT COURT 1982 SEP 23 AM 10: 10 QUEEN ANNE'S 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

Bens Masonry Inc.

Residence Rt 2 Box 949 B
Stevensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	09-30-80	09-3-82	52-1001769	15,774.18
941	12-31-80	09-03-82	52-1001769	15,343.85

Place of Filing

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

Total $ 31,118.03

1256

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

the 22nd day of September, 19 82

Signature Richard P. Hubbard
Richard P. Hubbard

Title Revenue Officer 5201-1736

(**Note:** *Certificate 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

795

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(Z) (Rev. 4-84)

Form 668(Z) (Rev. April 1984)

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Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528311363	RECEIVED CLERK, CIRCUIT COURT 91 DEC 19 AM 10: 24 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 September 23, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer BENS MASONARY INC , a CORPORATION

Residence RT 2 BOX 949B
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:
Liber Page UCC No. Serial No.
4

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	09/30/80	52-1001769	09/03/82	10/03/88	15774.18
941	12/31/80	52-1001769	09/03/82	10/03/88	15343.85
**********	**********	**********	**********	**********	**********

Place of Filing

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

Total $ 31118.03

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

the 12th day of December, 19 91.

Signature [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)

CAT. NO. 60026I

Form 668(Z) (Rev. 4-84)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

E.I. NO. 25-0501000

No. 796

United States

vs.

Wm. D. & Edwina B. Buckery

Notice of Tax Lien

Filed this 24th day of Sept, 1982, at 10:44 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 sha not be valid as against any purchaser, holder of a security in terest, mechanic's lienor, or judgment lien creditor uni notice thereof which meets the requirements of subsection (has been filed by the Secretary.

(b) **Protection For Certain Interests Eve Though Notice Filed.**—Even though notice of a lien im posed 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 # 796

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.

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-S-212	

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
1982 SEP 24 AM 10 44
QUEEN ANNE'S COUNTY

Name of Taxpayer
William D. & Edwina B. Duckery

Residence
Box 439
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	8112	08-16-82	213-22-9695	1390.31

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

Total $ 1390.31

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

the 22nd day of September, 19 82

Signature	Title
E. Wilson	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. 794

United States

vs.

Edward T. Green

Notice of Tax Lien

Filed this 27th day of Sept., 1922, at 11:04 a.m.

Marguerite W. Markham
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 # 797

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.

COF:PPAGR 4095 : kr

Form **668**
(Rev. September 1978)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-0-3655	RECEIVED CLERK. CIRCUIT COURT 1982 SEP 27 AM 11:04 QUEEN ANNE'S 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: Gordon L. Green

Residence: P. O. Box 161
Centreville, MD 21617

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-81	08-23-82	214-34-8961	$ 1,560.91
			Total	$ 1,560.91

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

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

the 23rd day of September, 19 82

Signature	Title
B. K. Molinaro B. K. Molinaro	Acting 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.*)

Part 1 — To be kept by recording office

Form **668** (Rev. 9-78)

No. 798

United States

vs.

Sol Swasky
Swasky Coat Co.

Notice of Tax Lien

Filed this 30th day of Sept., 1982, at 11:10 A.m.

Marguerite M. Mankin
Clerk (or Registrar).

Form 668-F (Rev. 10-78)

Lien # 798

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

Department of the Treasury-Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number
Baltimore	76-B-13-405

For Optional Use By Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1982 SEP 30 AM 11:10
QUEEN ANNE'S 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
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)
940	10	12-31-72	11-10-75	52-0854412	555.97
940	10	12-31-73	3-22-76	52-0854412	6533.17
940	10	12-31-74	3-24-75	52-0854412	1943.89

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

Total ▶ $ 9033.03

Notice of Federal Tax Lien Refiling

IRS Serial Number 82-SPS-248-F Recorder's Identification Number _____

Notice Filed With Clerk of the Circuit Court/Queen Anne's County Date _____

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

Signature Isaac Litt Title Advisor, SPS

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

the 5th day of May, 19 76

Signature /s/ John O. Requard, Jr. 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

No. 799

United States

vs.

Sol Surasky
Surasky Coat Co.

Notice of Tax Lien

Filed this 30th day of Sept, 1982, at 11:10 A.m.

Marguerite M. Mankin
Clerk (or Registrar).

Form 668-F (Rev. 10-78)

Lien # 799

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

Department of the Treasury-Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number
Baltimore	77-B-13-94

For Optional Use By Recording Office

RECEIVED
CLERK. CIRCUIT COURT
1982 SEP 30 AM 11: 10
QUEEN ANNE'S 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: Sol Surasky
Surasky Coat Company

Residence: 3307 Pinkney Road
Baltimore, Maryland 21215

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	01	12-31-70	2-19-71	52-0854412	11507.85

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

Total ▶ $ 11507.85

Notice of Federal Tax Lien Refiling

IRS Serial Number 82-SPS-246-F Recorder's Identification Number _____

Notice Filed With Clerk of the Circuit Court/Queen Annes County Date _____

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

Signature Isaac Litt Title Advisor, SPS

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

the 26th day of Feb., 19 71

Signature /s/Doreda Levitt Title Revenue Officer

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

Part 1 – To be kept by recording office

No. 800

United States

vs.

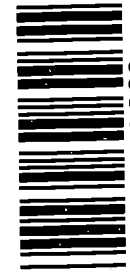
Sol Surasky
Surasky Coat Company

Notice of Tax Lien

Filed this 30th day of Sept., 1982, at 11:11 A.m.

Marguerite W. Manbin
Clerk (or Registrar)

Form 668-F (Rev. 10-78)



Lien # 800

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

Department of the Treasury-Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number
Baltimore	77-B-13-93

For Optional Use By Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1982 SEP 30 AM 11:11
QUEEN ANNE'S 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: Sol Surasky
Surasky Coat Company

Residence: 3307 Pinkney Road
Baltimore, Maryland 21215

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	01	9-30-70	4-30-71	52-0854412	13963.62

Place of Filing: Clerk of the Circuit Court of Queen Annes County, Centreville, Maryland

Total ▶ $ 13963.62

Notice of Federal Tax Lien Refiling

IRS Serial Number 82-SPS-244-F Recorder's Identification Number _____

Notice Filed With Clerk of the Circuit Court/Queen Annes County Date _____

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

Signature Isaac Litt Title Advisor, SPS

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

the 7th day of May, 19 82

Signature /s/ Doreda Levitt Title Revenue Officer

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

Part 1 – To be kept by recording office

Form 668-F (Rev. 10-78)