808

United States

vs.

Release of Tax Lien

Filed this 11th day of

Jan, 19 83 M.,

and proper entry made in

ISP Book No. 1, page 45

Clerk (or Registrar).

Form 666 (Rev. 9-78)

Part 3 — To be used for recording purposes

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	82-6-271	RECEIVED CLERK, CIRCUIT COURT 1983 JAN 11 PM 3 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 November 3, 1982, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

John V Emory Industrial Equipment Co Inc, a corporation

Residence

P O Box 280 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	06-21-82	51-0110179	1054.46
941	09-30-81	06-21-82	51-0110179	1955.39
941	03-31-82	06-28-82	51-0110179	973.02
			Total	$ 4782.87

Place of Filing

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

1256

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

the 8th day of January, 1983

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

No. 801

United States

vs.

Wm. R. & Johnnelle R. Culhane

Notice of Tax Lien

Filed this 1st day of Oct, 1982, at 11:11 A.m.

Marguerite L. 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 # 801

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-253

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1982 OCT -1 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: William R & Johnelle R Culhane

Residence: Box 37
Stevensville, Md 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-81	05-31-82	214-34-5722	3378.31

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

1256 **Total** $ 3378.31

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

the 30th day of September, 19 82

Signature: [signature]

Title: Revenue Officer

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

801

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	82-8-253	RECEIVED CLERK. CIRCUIT COURT 1983 MAR 21 AM 8:57 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 October 1, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

William R & Johnelle E Culhane

Residence

Box 37
Stevensville, MD 21666

Kind of Tax *(a)*	Tax Period Ended *(b)*	Date of Assessment *(c)*	Identifying Number *(d)*	Unpaid Balance of Assessment *(e)*
1040	12-31-81	05-31-82	214-36-5722	3378.31

Place of Filing

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

1256 **Total** $ 3378.31

This certificate was prepared and signed at Baltimore, Maryland, on this, the 14th day of March, 19 83

Signature	Title
[signature]	Supervisor, P & IUnit

(**Note:** *Certificate 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. 802

United States

vs.

Fredrick B. Lautenbach

Notice of Tax Lien

Filed this 13th day of Oct, 1982, at 10:36 A m.

Margaret Mahoney

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 # 802

(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	83-B-13-011	RECEIVED CLERK.CIRCUIT COURT 1982 OCT 13 AM 10:36 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
Fredric B. Lauterbach

Residence
312 Severn Avenue Unit 410
Annapolis, MD 21403

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-81	05-24-82	579-48-1150	2,115.70

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

1256

Total $ 2,115.70

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

the 7th day of Oct., 19 82

Signature de Ette Roswell
de E. 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

No. 803

United States

vs.

Eastern Shore Seafoods Inc

Notice of Tax Lien

Filed this 13th day of Oct, 1982, at 10:36 A.m.

Marguerite M. Mansfield

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 # 803

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	82-S-261	RECEIVED CLERK, CIRCUIT COURT 1982 OCT 13 AM 10: 36 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

Eastern Shore Seafoods Inc, a corporation

Residence

Rt 1 Box 350, Chester, Md 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	03-31-82	06-14-82	52-1211944	10000.15

Place of Filing

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

Total $ 10000.15

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

the 8th day of October, 19 82

Signature: Bradley [signature]

Title: Revenue Officer

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

No. 804

United States

vs.

Wayne & Linda Boyce

Notice of Tax Lien

Filed this 22nd day of Oct, 19 82, at 10:58 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 # 804

(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	83-A-044	RECEIVED CLERK, CIRCUIT COURT 1982 OCT 22 AM 10 58 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: Wayne & Linda Daye

Residence: P.O. Box 445
Brasonville Md 21638

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	12/31/80	5/18/81	271-44-1128	70.41
1040/30	12/31/81	5/24/82	271-44-1128	1,177.83
			Total	$ 1,248.24

Place of Filing: Clerk of The Circuit Court
Queen Annes County
Centreville Md 21617

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

the 20th day of October, 19 82

Signature	Title
Raymond Tillack for 1515	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)

804

United States

vs.

Wayne Daze
Linda Daze

Release of Tax Lien

Filed this 29th day of
April, 19 85 12:51 P M.,
and proper entry made in TSP 1
Book No. 1, page 42

Marguerite W Marken
Clerk (or Registrar).

Form 668 (Rev. 9-83)

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	83-A-044	RECEIVED CLERK, CIRCUIT COURT 1985 APR 29 PM 12: 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 Oct. 22, 1982, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of taxpayer

Es Wayne & Linda Daye

Residence

P.O. Box 445
Brasonville, Md 21638

[redacted]

FED/LN 830448
CIV ADDL 3.00

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040/30	12/31/80	271-44-1128	5/18/81		70.41
1040/30	12/31/81	271-44-1128	5/24/82		1,177.83

Place of filing

Clerk of The Circuit Court
Queen Annes County
Centerville, Md. 21617

Total $ 1,248.24

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

the 26th day of April, 1985

Signature	Title
Joan Thomas	Supervisor, P & I Unit

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

ym

Part 3 – To be used for recording Purposes

No. 805

United States

vs.

Bruce Bagley

Notice of Tax Lien

Filed this 20th day of Oct, 1982, at 11:34 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 # 805

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	53-A-058	RECEIVED CLERK, CIRCUIT COURT 1982 OCT 28 AM 11: 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: Bruce Bagley a partner
Americorp Construction

Residence: Rt. 1 Box 77N
Stevensville, Md. 21166

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	06-30-81	11-16-81	52-1170352	2,086.91
941	09-30-81	03-22-82	"	3,420.46
940	12-31-81	06-21-82	"	1,044.72

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

Total $ 6,552.09

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

the 25th day of October, 19 82

Signature: Paul J. Eubank 15-17

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)

805

United States

vs.

Bruce Bagley
Americorp Construction
Rt. 1, Box 77N
Stevensville, MD. 21666

Release of Tax Lien

Filed this 12th day of January, 19 90 10:23 A.M.,
and proper entry made in
TSP Book No. 1, page 44

Marguerite W. Mankin
Clerk (or Registrar).

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

^P068: 529000346

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	529000346	RECEIVED CLERK CIRCUIT COURT 1990 JAN 12 AM 10 23 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 October 28, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer BRUCE BAGLEY
AMERICORP CONSTRUCTION

Residence RT 1 BOX 77N
STEVENSVILLE, MD 21166

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	52-1170352	11/16/81	12/16/87	2086.91
941	09/30/81	52-1170352	03/22/82	04/21/88	3420.46
940	12/31/81	52-1170352	06/21/82	07/21/88	1044.72
**********	**********	**********	**********	**********	**********

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

Total $ 6552.09

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

the 9th day of January, 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 1987-181-471/65749

E.I. # 36-2705514

No. 806

United States

vs.

Laurence J. Cutley

Notice of Tax Lien

Filed this 2nd day of Oct, 1982, at 11:34 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 # 806

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-257	RECEIVED CLERK, CIRCUIT COURT 1982 OCT 28 AM 11:34 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

~~Lawrence J. Crutchley~~

Residence

303 Elm Street
Stevensville, Md. 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
6672	03-31-80	8-23-82	217-50-8038N	10,824.82

Place of Filing

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

Total $ 10,824.82

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

the 27th day of October, 19 82

Signature	Title
Richard P. Hubbard (signature) Richard P. Hubbard	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

No. 807

United States

vs.

Bens Masonry Inc.

Notice of Tax Lien

Filed this 3rd day of Nov., 1982, at 9:57 A.m.

Marguerite 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 # 807

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-276	

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 NOV -3 AM 9 57
QUEEN ANNE'S COUNTY

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	6-30-81	8-16-82	52-1001769	6,647.96
941	12-31-81	8-16-82	52-1001769	14,275.83
940	12-31-81	8-23-82	52-1001769	583.11
			Total	$ 21,506.90

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 2nd day of November, 19 82

Signature	Title
Richard P. Hubbard	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

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

807

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	528311374	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 November 03, 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.
807

'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	52-1001769	08/16/82	09/15/88	6647.96
941	12/31/81	52-1001769	08/16/82	09/15/88	14275.83
940	12/31/81	52-1001769	08/23/82	09/22/88	583.11
**********	**********	**********	**********	**********	**********

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

Total $ 21506.90

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)*

☆ U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582
E.I. NO. 25-0501000

No. 808

United States

vs.

John W. Enwright Esquire
Esquire

Notice of Tax Lien

Filed this 3rd day of Dec., 1982, at 9:57 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 # 808

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-271	RECEIVED CLERK, CIRCUIT COURT 1982 NOV -3 AM 9:57 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 W Emory Industrial Equipment Co Inc, a corporation

Residence

P O Box 280 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	06-[redacted]-82	51-0110179	1854.46
941	09-30-81	06-21-82	51-0110179	1955.39
941	03-31-82	06-28-82	51-0110179	973.02

Place of Filing

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

1256 **Total** $ 4782.87

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

the 1st day of November, 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.)*

Part 1 — To be kept by recording office

No. 809

United States

vs.

Ernest J. Grabiec

Notice of Tax Lien

Filed this 3rd day of Nov, 1982, at 9:57 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—

(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 # 809

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-273

For Optional Use by Recording Office

RECEIVED
CLERK.CIRCUIT COURT
1982 NOV -3 AM 9:57
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

Ernest J Grabiec DDS

Residence

P O Box 211
Centreville, Md 21613

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940	12-31-81	07-26-82	52-0900078	225.31
941	12-31-81	07-12-82	52-0900078	1322.21
941	03-31-82	07-12-82	52-0900078	1014.09

Place of Filing

Clerk of the Circuit Court
Queen Anne's County
Centreville, Md 21613

1256

Total $ 2561.61

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

the 1st day of November, 19 82

Signature: Bradley J 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

509

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	528322888	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on November 3, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions. book: , page: serial #: 809, Lee #:

RECEIVED
CLERK, CIRCUIT COURT
1987 MAR 20 AM 10: 28
QUEEN ANNE'S COUNTY

Name of Taxpayer ERNEST J GRABIEC DDS

Residence PO BOX 211
CENTREVILLE, MD 26613

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
940	12-31-81	52-0900078	7-26-82	8-25-88	225.31
941	12-31-81	52-0900078	7-12-82	8-11-88	1322.21
941	3-31-82	52-0900078	7-12-82	8-11-88	1014.09
**********	**********	**********	**********	**********	**********

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

Total $ 2561.61

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

the 19th day of March, 19 87.

Signature Tonia Crosby **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 1984-461-511/21018
E.I. #36-2705514

FORM 669-C
(REV. SEPT. 1971)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

(Sec. 6325(b)(2)(B) of the Internal Revenue Code)

WHEREAS, Ernest & Regina Grabiec

Of P. O. Box 211, City of ,

County of Queen Anne's, State of Maryland,

is indebted to the United States for unpaid internal revenue tax in the sum of twenty-seven thousand two hundred sixty-two and 08/100 --- Dollars ($ 27,262.08)

lawfully assessed, to wit:

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	8012	9-29-82	176-22-3742	19,103.54
1040	8112	9-29-82	176-22-3742	5,231.37
1040	8212	5-16-83	176-22-3742	2,927.17
CLERK, CIR. CT. 1983 OCT 18 PM 2:49 QUEEN ANNE'S COUNTY			OCT 18-83 # 26589 OCT 18-83 # 26589	******6.00 ******6.00
			TOTAL	$ 27,262.08

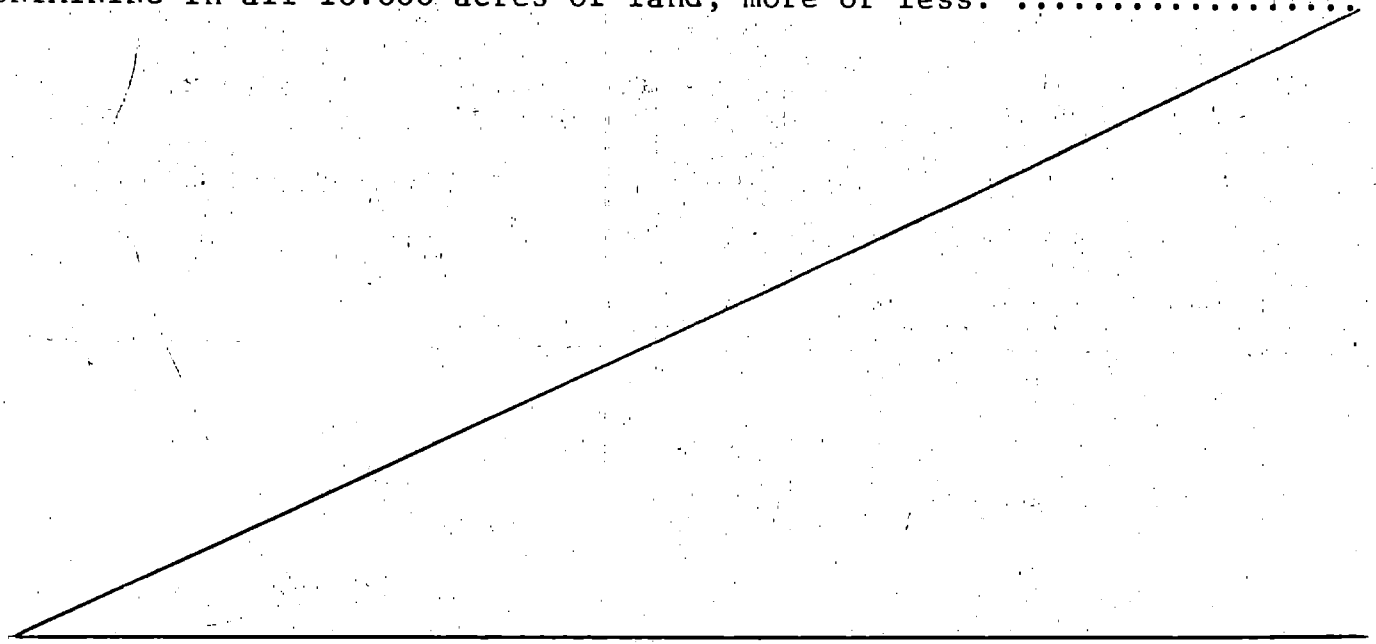
WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Clerk of the Circuit Court for the xx Queen Anne's County, and also with the , State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

WHEREAS, the lien of the United States, Federal Number 82-S-274 83-S-665, for said tax has attached to certain property described as: BEGINNING for the same at a point on the southeast side of Maryland Route 305 (30' wide), said point being N 52 degrees 38 minutes 30 seconds East - 750.31 feet from the point of curve at the end of the fourth line (N 57 degrees 35 minutes 20 seconds E - 252.62 feet) in the deed from Baldwin to Ambulitter Corporation; and running, thence, by and with the southeast side of Maryland Route 305 N 52 degrees 38 minutes 30 seconds East, 200.37 feet to a new division line between the herein described lands and other lands of Ambulitter; thence, by and with said new division line the nine following courses and distances: (1) S 33 degrees 52 minutes

811 + 010

(Use this space for continued description of property)

minutes E - 15.00 feet to an iron pipe; (2) S 33 degrees 52 minutes E 681.10 feet to an iron pipe; (3) N 56 degrees 08 minutes E - 300.81 feet to an iron pipe; (4) S 33 degrees 52 minutes E - 405.00 feet to an iron pipe; (5) S 56 degrees 08 minutes W - 734.81 feet to an iron pipe; (6) N 33 degrees 52 minutes W - 405.00 feet to an iron pipe; (7) N 56 degrees 08 minutes E - 234.00 feet; (8) N 33 degrees 52 minutes W - 668.90 feet; and (9) N 33 degrees 52 minutes W - 15.00 feet to the place of beginning. CONTAINING in all 10.000 acres of land, more or less. .....



WHEREAS, the District Director of Internal Revenue has determined that the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, is now valueless;

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

WITNESS my hand at Baltimore, Maryland, on this, the 3rd day of October, 19 83.

SIGNATURE Teddy R. Kern	TITLE
By: [signature]	Chief, Special Procedures Staff

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

FORM 669-C (REV. 9-71)

GPO-920-985

No. 810

United States

vs.

Ernest J. & Regina A. Gubica

Notice of Tax Lien

Filed this 3rd day of Nov, 1982, at 9:58 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 Lieners, 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 # 810

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	82-6-274	RECEIVED CLERK, CIRCUIT COURT 1982 NOV -3 AM 9:58 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

Ernest J & Regina A Grabiec

Residence

P O Box 211
Centreville, Md 21613

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-79	07-13-81	176-22-3742	3921.05
1040	12-31-80	09-29-82	176-22-3742	22766.00
1040	12-31-81	09-29-82	176-22-3742	5931.37
			Total	$ 32618.42

Place of Filing

Clerk of the Circuit Court
Queen Anne's County
Centreville, Md 21613

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

the 1st day of November, 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)

509 × 868-810 ✓ 891

FORM 669-C (REV. SEPT. 1971)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

(Sec. 6325(b)(2)(B) of the Internal Revenue Code)

WHEREAS, Ernest J. & Regina A. Grabiec ----------

Of P. O. Box 211 ---------- , City of ----------,

County of Queen Anne's ---------- , State of Maryland ---------,

is indebted to the United States for unpaid internal revenue tax in the sum of thirty-four thousand six hundred thirty-five and 52/100 ----- Dollars ($ 34,635.52)

lawfully assessed, to wit:

AUG 30-84 * 28603 ******6 00
AUG 30-84 A 928603 ******6 00

KIND OF TAX (a)	TAX PERIOD ENDED (b) 1984 AUG 30 AM 9:04	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	7912	7-13-81	176-22-3742	3,921.05
1040	8012	9-29-82	176-22-3742	16,366.58
1040	8112	9-29-82	176-22-3742	5,231.37
1040	8212	5-26-83	176-22-3742	2,927.27
941	8109	11-15-82	52-0900078	146.60
941	8112	7-12-82	52-0900078	1,322.21
941	8203	7-12-82	52-0900078	1,014.09
941	8206	2-21-83	52-0900078	1,241.17
941	8209	2-21-83	52-0900078	1,248.53
941	8212	2-14-83	52-0900078	883.99
940	8112	7-26-82	52-0900078	225.31
940	8212	2-14-83	52-0900078	107.35
			TOTAL	$ 34,635.52

WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Clerk of the Circuit Court ---------- for ~~the~~ Queen Anne's County ---------- ~~xxxxxxxxxxxx~~ State of Maryland ---------- , in accordance with the applicable provisions of law.

WHEREAS, the lien of the United States, Federal Number 82-S-274; 83-S-665; 82-S-273; 83-S-385 , for said tax has attached to certain property described as: ALL that lot or parcel of land situate, lying and being in the Town of Centreville, Third Election District of Queen Anne's County, State of Maryland, being the Northeast corner of the intersection of Liberty Street and Water Street, being bounded on the East by the land formerly of Alan L. Goldstein and bounded on the North by the land of Katherine C. O'Neal and Olive I. Chilcutt.

BEING all and the same land and premises which were granted and conveyed unto Ernest J. Grabiec and Regina A. Grabiec, his wife, by deed from Louis A. Berwanger, Jr., and Helen M. Berwanger, his wife,

(Use this space for continued description of property)

dated May 8, 1979 and recorded among the land records of Queen Anne's County in Liber M.W.C. No. 149, folio 547.

RECEIVED
CLERK, CIRCUIT COURT
1984 AUG 14 PM 4:23
QUEEN ANNE'S COUNTY

AUG 14-84 A 327993 ******6.00

WHEREAS, the District Director of Internal Revenue has determined that the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, is now valueless;

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

WITNESS my hand at Baltimore, Maryland, on this, the 8th day of August, 19 84

SIGNATURE	TITLE
Teddy R. Kern By: Harvey Hammer	Chief, Special Procedures Staff

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

FORM 669-C (REV. 9-71)

GPO-920-985

FORM 669-C
(REV. SEPT. 1971)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

(Sec. 6325(b)(2)(B) of the Internal Revenue Code)

WHEREAS, Ernest & Regina Grabiec ----------

Of P. O. Box 211 ----------, City of ----------,

County of Queen Anne's ----------, State of Maryland ---------,

is indebted to the United States for unpaid internal revenue tax in the sum of twenty-seven thousand two hundred sixty-two and 08/100 --- Dollars ($ 27,262.08)

lawfully assessed, to wit:

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	8012	9-29-82	176-22-3742	19,103.54
1040	8112	9-29-82	176-22-3742	5,231.37
1040	8212	5-16-83	176-22-3742	2,927.17
CLERK, CIR...			OCT 18-83 * 26589 ******6.00	
1983 OCT 18 PM 2:49			OCT 18-83 A 26589 ******6.00	
QUEEN ANNE'S COUNTY				
			TOTAL	$ 27,262.08

WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Clerk of the Circuit Court ---------- for the XX Queen Anne's County ----------, and also with the ----------

State of Maryland ----------, in accordance with the applicable provisions of law.

WHEREAS, the lien of the United States, Federal Number 82-S-274 83-S-665, for said tax has attached to certain property described as: BEGINNING for the same at a point on the southeast side of Maryland Route 305 (30' wide), said point being N 52 degrees 38 minutes 30 seconds East - 750.31 feet from the point of curve at the end of the fourth line (N 57 degrees 35 minutes 20 seconds E - 252.62 feet) in the deed from Baldwin to Ambulitter Corporation; and running, thence, by and with the southeast side of Maryland Route 305 N 52 degrees 38 minutes 30 seconds East, 200.37 feet to a new division line between the herein described lands and other lands of Ambulitter; thence, by and with said new division line the nine following courses and distances: (1) S 33 degrees 52 minutes

891 & 810

(Use this space for continued description of property)

minutes E - 15.00 feet to an iron pipe; (2) S 33 degrees 52 minutes E 681.10 feet to an iron pipe; (3) N 56 degrees 08 minutes E - 300.81 feet to an iron pipe; (4) S 33 degrees 52 minutes E - 405.00 feet to an iron pipe; (5) S 56 degrees 08 minutes W - 734.81 feet to an iron pipe; (6) N 33 degrees 52 minutes W - 405.00 feet to an iron pipe; (7) N 56 degrees 08 minutes E - 234.00 feet; (8) N 33 degrees 52 minutes W - 668.90 feet; and (9) N 33 degrees 52 minutes W - 15.00 feet to the place of beginning. CONTAINING in all 10.000 acres of land, more or less. .....

WHEREAS, the District Director of Internal Revenue has determined that the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, is now valueless;

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

WITNESS my hand at Baltimore, Maryland, on this, the 3rd day of October, 19 83.

SIGNATURE Teddy R. Kern

By: [signature]

TITLE Chief, Special Procedures Staff

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

FORM 669-C (REV. 9-71)

GPO 920-985

^P001: 528322895

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	528322895	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on November 03, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1988 DEC -7 AM 10:20
QUEEN ANNE'S COUNTY

Name of Taxpayer ERNEST J & REGINA A GRABIEC

Residence PO BOX 211
CENTREVILLE, MD 21617

COURT RECORDING INFORMATION:
Liber Page UCC No. Serial No.
810

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	176-22-3742	07/13/81	08/12/87	3921.05
1040	12/31/80	176-22-3742	09/29/82	10/29/88	22766.00
1040	12/31/81	176-22-3742	09/29/82	10/29/88	5931.37
**********	**********	**********	**********	**********	**********

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

Total $ 32618.42

This certificate was prepared and signed at Baltimore, MD, on this, the 6th day of December, 19 88.

Signature Joann 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. GOVERNMENT PRINTING OFFICE: 1985-461-511

E.I. 36-2094235

810

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)

No. 811

United States

vs.

Benny M. Mays

Notice of Tax Lien

Filed this 20th day of Sept, 19 82, at 10:34 a.m.

Isaac L. Bell

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 # 811

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-277	RECEIVED CLERK, CIRCUIT COURT 1982 NOV -8 AM 10:34 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

Henry A. & Mary V. Rada

Residence

P.O. Box 73
Grasonville, Maryland 21638

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040/30	12-31-78	05-28-79	212-14-4515	1,520.63
1040/30	12-31-81	05-17-82	212-14-4515	1,077.88

Place of Filing

Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland 1256

Total $ 2,598.51

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

the 2nd day of November, 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

No. 812

United States

vs.

Marquis Building
Tysons Corner

Notice of Tax Lien

Filed this 10th day of Nov, 1983, at 10:30 A.M.

Marquis M. Marquis
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.

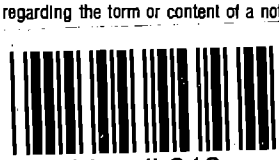
(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

(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 # 812

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-282	RECEIVED CLERK. CIRCUIT COURT 1982 NOV 10 AM 10: 32 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

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	12-31-81	03-22-82	52-1110061	317.79

Place of Filing

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

1256

Total $ 317.79

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

the 8th day of November, 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

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

No. 813

United States

vs.

Jane A. Taylor

Notice of Tax Lien

Filed this 24th day of Nov, 1982, at 9:45 A.m.

Marguerite L. Murphy

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 # 813

(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 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	83-0-305	RECEIVED CLERK, CIRCUIT COURT 1982 NOV 24 AM 9:45 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 A..Tasler

Residence: Kent Cove 3 B-2
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	6-2-80	487-44-8145	230.83
1040	12-31-80	6-1-81	487-44-8145	2,124.33
1040	12-31-81	5-17-82	487-44-8145	3,449.10
			Total	$ 5,804.26

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

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

the 17th day of November, 19 82

Signature: B. K. Molinaro
B:K.Molinaro

Title: Acting Chief, Collectio n Office Function

(Note: *Certificate 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)

813

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)

^P003: 528459534

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	528459534	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on November 27, 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 -2 AM 10:38
QUEEN ANNE'S COUNTY

Name of Taxpayer JANE A TASLER

Residence KENT COVE 3 B-2
STEVENSVILLE, MD 21666

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/79	487-44-8145	06/02/80	07/02/86	230.83
1040	12/31/80	487-44-8145	06/01/81	07/01/87	2124.33
1040	12/31/81	487-44-8145	05/17/82	06/16/88	3449.10
**********	**********	**********	**********	**********	**********

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

Total $ 5804.26

This certificate was prepared and signed at BALTIMORE, MD, on this, the 28th day of June, 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

No. 814

United States

vs.

Harold E. & Pauline S. Smith

Notice of Tax Lien

Filed this 24th day of Nov, 1982, at 9:47 A.m.

Marguerite K. 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 # 814

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-293

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1982 NOV 24 AM 9:47
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: Harold E. & Pauline S. Smith

Residence: P.O. Box 484, Rt. 1, Box 260
Grasonville, Maryland 21638

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-77	05-29-78	215-32-6620	127.36
1040	12-31-81	06-07-82	215-32-6620	1,018.09

Place of Filing: Clerk of the Circuit Court
Queen Anne's County
Centreville, Maryland 1256

Total $ 1,145.45

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

the 19th day of November, 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. 815

United States

vs.

Ratliff & Son Masonry Co
Herbert R. Ratliff Jr.
Herbert R. Ratliff III

Notice of Tax Lien

Filed this 24th day of Nov, 1982, at 9:47 A.m.

Marguerite Lee Humphries
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 # 815

(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-294	RECEIVED CLERK CIRCUIT COURT 1982 NOV 24 AM 9:47 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: Ratliff & Son Masonry Co., a partnership
Herbert R. Ratliff, Jr., a partner
Herbert R. Ratliff III, a partner

Residence: P.O. Box 36
Ingleside, Maryland 21644

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940	12-31-80	06-07-82	52-1160513	204.65
			Total	$ 204.65

Place of Filing: Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland 1256

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

the 22nd day of November, 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)

815

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 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	82-3-294	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 November 24, 1982, 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 III, a partner

Residence: P.O. Box 36
Ingleside, Maryland 21644

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
940	12-31-80	06-07-82	52-1160513	204.65

Place of Filing: Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland 1256

Total $ 204.65

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

the 2nd day of February, 19 83

Signature: Brad 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.*)

prw

No. 816

United States

vs.

Thom. Martha Spencer
d/b/a Circle
Restaurant

Notice of Tax Lien

Filed this 1st day of Dec., 1982, at 10:17 A.m.

TSPI, Folio 44

Marguerite W. Martin
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 # 816

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-298	

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 DEC -1 AM 10:17
QUEEN ANNE'S COUNTY

Name of Taxpayer: Martha Spencer Thom
d/b/a Circle Restaurant

Residence: Box 537
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	52-1130015	87.85
941	09-30-81	12-28-81	52-1130015	1,358.52
941	12-31-81	03-22-82	52-1130015	1,530.18
940	12-31-81	03-15-82	52-1130015	219.22

Place of Filing: Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland 1256

Total $ 3,195.77

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

the 29th day of November, 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)

816

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	528460594	RECEIVED CLERK, CIRCUIT COURT 1987 AUG 25 AM 9:12 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 December 1, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions. book: ; page: serial #: 816; ucc #:

Name of Taxpayer MARTHA SPENCER THOM CIRCLE RESTUARANTS

Residence BOX 532
CHESTER, MD 21619

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	6-30-81	52-1130015	9-14-81	10-14-87	87.85
941	9-30-81	52-1130015	12-28-81	1-27-88	1358.52
941	12-31-81	52-1130015	3-22-82	4-21-88	1530.18
940	12-31-81	52-1130015	3-15-82	4-14-88	219.22

Place of Filing

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

Total $ 3195.77

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

the 20th day of August, 19 87.

Signature Tonia Brooks **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. GOVERNMENT PRINTING OFFICE: 1985-461-511

EI 36-2094235

No. 817

United States

vs.

Augustus T. & Lois E. Boyd

Notice of Tax Lien

Filed this 6th day of Dec., 19 82, at 9:51 A. m.

Marguerite Kee 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,

(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.

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-300	

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 DEC -6 AM 9:51
QUEEN ANNE'S COUNTY

Name of Taxpayer

Augustus T. & Lois E. Boyd

Residence

Rt. 552, Box 37
Chester, Maryland 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-79	10-04-82	217-18-2660	3,126.91

Place of Filing

Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland 1256

Total $ 3,126.91

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

the 1st day of December, 19 82

Signature
Bradley T. Miller

Title
Revenue Officer

(Note: Certificate of ...

Part 1 — To be kept by recording office

Form 668 (Rev. 9-78)

817

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~~	82-6-300	RECEIVED CLERK, CIRCUIT COURT 1983 MAY 17 AM 10: 45 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 December 6, 19 82, Is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Augustus T. & Lois E. Boyd

Residence

Rt. 552, Box 37
Chester, Maryland 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-79	10-04-82	217-18-2660	3,126.91

Place of Filing

Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland 1256

Total $ 3,126.91

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

the 16 day of May, 19 83

Signature Joan Thomas
Joan Thoams

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. 818

United States

vs.

Joseph E. Baxter

Notice of Tax Lien

Filed this 9th day of Dec, 1982, at 12:45 P.m.

Marguerite M. Mansfield

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 Judgmer Lien Creditors.**—The lien imposed by section 6321 sha not be valid as against any purchaser, holder of a security i terest, mechanic's lienor, or judgment lien creditor un 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 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 # 818

d

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:IA8234:mv

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	83-0-414	

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 DEC -9 PM 12: 45
QUEEN ANNE'S COUNTY

Name of Taxpayer

Joseph E. Baxter

Residence

Marling Farms
Chester, Maryland 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-72	03-30-81	218-10-0149	3,543.15
1040	12-31-81	05-31-82	218-10-0149	731.41

Place of Filing

Clerk of Circuit Court
Queens Anne County
Centerville, Maryland 21617

Total $ 4,274.56

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

the 29 day of November, 19 82

Signature

B. K. Molinaro

B. K. Molinaro

Title

Acting Chief, Collection Office Function

(Note: *Certificate 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)

8/8

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:IA8234:mv

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	83-8-414	RECEIVED CLERK, CIRCUIT COURT 1983 JUN 20 AM 11:00 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 December 9, 1982, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Joseph B. Baxter

Residence

Marling Farms
Chester, Maryland 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-72	03-30-81	218-10-0149	3,543.15
1040	12-31-81	05-31-82	218-10-0149	731.41

Place of Filing

Clerk of Circuit Court
Queens Anne County
Centerville, Maryland 21617

Total $ 4,274.56

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

the 16th day of June, 19 83

Signature: Joan Thomas

Title: Supervisor, P& I Unit

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

mhj

Part 3 — To be used for recording purposes

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

No. 819

United States

vs.

Herbert R. Ratley III

Notice of Tax Lien

Filed this 9th day of Dec, 1982, at 12:45 P.m.

Marguerite K. 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 # 819

in the manner prescribed in paragraph (2) [illegible] 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-393	

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 DEC -9 PM 12:45
QUEEN ANNE'S COUNTY

Name of Taxpayer

Herbert R. Ratliff III

Residence

Ingleside, Maryland 21644

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-79	05-26-80	214-66-0278	737.38
Place of Filing	Clerk of the Circuit Court of Queen Anne's County Centreville, Maryland 21617		1256 **Total**	$ 737.38

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

the 7th day of December, 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)

819

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: 82-G-393

For Optional Use by Recording Office

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 December 9, 1982, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer: Norbert R. Ratliff III

Residence: Ingleside, Maryland 21644

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040	12-31-79	05-26-80	216-66-0278	737.38

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

1256

Total $ 737.38

This certificate was prepared and signed at Baltimore, Maryland, on this, the 2nd 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. 820

United States

vs.

David C. Smith

Notice of Tax Lien

Filed this 21st day of Mar, 1988, at 11:30 a.m.

TSP 1 Folio 44

Marguerite Manlin

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 # 820

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.

OF:IA8230:pp

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	83-0-868	

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 DEC 21 AM 11:37
QUEEN ANNE'S COUNTY

Name of Taxpayer
David C. Smith

Residence
110 Chesapeake Estates Drive
Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040 A	7612	3-27-80	214-66-2155	510.70

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

Total $ 510.70

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

the 14 day of December, 19 82

Signature B.K. Molinaro

Title Acting Chief, Collection Office Function

(**Note:** *Certificate 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. 821

United States

vs.

David C. Smith
&
Debra L. Smith

Notice of Tax Lien

Filed this 21st day of Dec, 1982, at 11:37 a.m.

TSP1 folio 44

Marguerite W. Mendrin
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 # 821

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:IA8230:pp

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
B altimore	83-0-863	RECEIVED CLERK, CIRCUIT COURT 1982 DEC 21 AM 11:37 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
David C. & Debra L. Smith

Residence
110 Chesapeake Estates Drive
Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040 A	7912	5-26-80	214-66-2155	521.64
1040 A	8012	5-18-81	214-66-2155	201.11
1040 A	8112	5-24-82	214-66-2155	500.21
			Total	$ 1,222.96

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

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

the 14 day of December, 19 82

Signature B.K. Molinaro

Title Acting Chief, Collection Office Function

(**Note:** *Certificate 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)

821

United States

vs.

David C. & Debra L. Smith

Release of Tax Lien

Filed this 11th day of

Jan, 1984 3:57 P.M.,

and proper entry made in

TSP Book No. 1, page 44

Marguerite W. Markin
Clerk (or Registrar).

Form 668 (Rev. 9-78)

CC:IA8230:pp

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	83-0-863	

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 21, 1982, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

David C. & Debra L. Smith

Residence

110 Chesapeake Estates Drive
Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040 A	7912	5-26-80	214-66-2155	521.64
1040 A	8012	5-18-81	214-66-2155	201.11
1040 A	8112	5-24-82	214-66-2155	500.21

CLERK'S OFFICE
1984 JAN 11 PM 3:57
QUEEN ANNE'S COUNTY

Place of Filing

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

Total $ 1,222.96

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

the 10 day of January, 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.*)

mm

Part 3 — To be used for recording purposes

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

No. 822

United States

vs.

Creature Pageantry Ltd. Penalties

Notice of Tax Lien

Filed this 7th day of Dec, 1982, at 10:53 A.m.

Marguerite Thornton

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 # 822

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-460	

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 DEC 27 AM 10 53
QUEEN ANNE'S COUNTY

Name of Taxpayer

Creative Programming Unlimited; A Corporation

Residence

Route 1, Box 320 L
Chester, Maryland 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	06-30-79	11-09-81	52-1077855	5,010.43
941/01	09-30-79	11-09-81	52-1077855	6,725.56
941/01	12-31-79	11-09-81	52-1077855	6,053.75
941/01	03-31-80	10-19-81	52-1077855	4,834.49
941/01	06-30-80	10-19-81	52-1077855	3,146.60
941/01	09-30-80	10-19-81	52-1077855	3,006.67
941/01	12-31-80	10-19-81	52-1077855	1,462.59
941/01	09-30-81	01-04-82	52-1077855	1,221.26
941/01	03-31-82	06-21-82	52-1077855	1,032.15

Place of Filing

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

Total $ 32,493.50

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

the 21st day of December, 19 82

Signature

Gary 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)

820

United States

vs.

David C. Smith

Release of Tax Lien

Filed this 11th day of

Jan., 1984 3:57 P.M.,

and proper entry made in

TSP 1 Book No. 1, page 44

Marguerite W. Monkus
Clerk (or Registrar).

Form 668 (Rev. 9-78)

CCF:IA8230:pp

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	83-0-868	

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 21, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
David C. Smith

Residence
110 Chesapeake Estates Drive
Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1040 A	7612	3-27-80	214-66-2155	510.70

CLERK'S OFFICE
1984 JAN 11 PM 3:57
QUEEN ANNE'S COUNTY

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

Total $ 510.70

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

the 10 day of January, 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.*)

Part 3 — To be used for recording purposes

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

No. 823

United States

vs.

Silver Dollar Inc.

Notice of Tax Lien

Filed this 27th day of Dec, 1982, at 10:54 A.m.

Marguerite K. 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 # 823

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-450	

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 DEC 27 AM 10 54
QUEEN ANNE'S COUNTY

Name of Taxpayer

Silver Dollar, Inc., A Corporation

Residence

Rt. 1, Box 403 B
Chester, Maryland 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
1120	12-31-78	09-27-82	52-0987893	8,001.27
Place of Filing: Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617		1256	**Total**	$ 8,001.27

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

the 21st day of December, 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.)*

Part 1 — To be kept by recording office

No. 824

United States

vs.

Lewis & Diana Barnett

Notice of Tax Lien

Filed this 27th day of Dec, 19 82, at 10:55 Am.

Marguerite M. 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 # 824

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-452	RECEIVED CLERK, CIRCUIT COURT QUEEN ANNE'S COUNTY 1982 DEC 27 AM 10: 55

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

Name of Taxpayer

Lewis & Diana Barnett

Residence

P.O. Box 353
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	12-31-77	07-17-78	245-42-9234	218.79
1040/30	12-31-80	08-24-81	245-42-9234	2,296.23

Place of Filing

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

Total $ 2,515.02

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

the 21st day of December, 19 82

Signature [signature]

Title Revenue Officer

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

Part 1 — To be kept by recording office

824

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	83-1-152	

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 27, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
Louis & Diana [illegible]

Residence
P.O. Box 353
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	12-31-77	07-17-78	215-42-9234	218.79
1040/30	12-31-80	08-24-81	215-42-9234	2,296.23

Place of Filing
Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

Total $ 2,515.02

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

the 21st 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

No. 825

United States

vs.

Lewis E. Barnett Sr.
Lewis Construction Co

Notice of Tax Lien

Filed this 27th day of Dec, 1982, at 10:55 Am.

Marguerite K. Marquis
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 # 825

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-453	

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 DEC 27 AM 10: 55
QUEEN ANNE'S COUNTY

Name of Taxpayer: Lewis E. Barnett, Sr.
Gene's Construction Company

Residence: P.O. Box 353
Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	06-30-81	12-06-82	52-1080281	2,339.16
941/01	09-30-81	03-22-82	52-1080281	135.84
941/01	12-31-81	08-23-82	52-1080281	855.81
941/01	03-31-82	12-13-82	52-1080281	3,440.42
940/10	12-31-79	03-24-80	52-1080281	143.96

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

1256

Total $ 6,915.19

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

the 21st day of December, 19 82

Signature

Title: Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 9-78)

825

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	83-1-573	RECEIVED CLERK, CIRCUIT COURT 1983 JAN 21 PM 12:38 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 December 27, 1982, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer: Louis E. Barnett, Sr.
Geno's Construction Company

Residence: P.O. Box 353
Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	06-30-81	12-06-82	52-1080281	2,339.16
941/01	09-30-81	03-22-82	52-1080281	135.84
941/01	12-31-81	08-23-82	52-1080281	855.81
941/01	03-31-82	12-13-82	52-1080281	3,000.62
940/10	12-31-79	03-24-80	52-1080281	143.96

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

1256

Total $ 6,915.19

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

the 18th day of January, 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.)*

prw

Part 3 — To be used for recording purposes

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

No. 826

United States

vs.

Environmental Control Services of Mid-Atlantic Incorporated

Notice of Tax Lien

Filed this 29th day of Dec., 19 82, at 9:28 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 # 826

in the manner prescribed by paragraph (1) ... 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-471

For Optional Use by Recording Office

RECEIVED CLERK. CIRCUIT COURT
1982 DEC 29 AM 9:28
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
Environmental Control Services of Mid-Atlantic Incorporated, a corporation

Residence
Rt. 1 Box 21
Church Hill, Md. 21623

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	12-31-80	02-22-82	54-1030735	1201.38
941/01	03-31-81	03-22-82	54-1030735	1723.68
941/01	06-30-81	03-22-82	54-1030735	1669.81
941/01	09-30-81	03-22-82	54-1030735	1139.61
941/01	06-30-82	12-27-82	54-1030735	7.18

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

1256 **Total** $ 5741.66

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

the 28th day of December, 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

826

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: 82-S-471

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1984 OCT 16 AM 11: 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 Dec. 29, 1982, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer: Environmental Control Services of Mid-Atlantic Incorporated, a corporation

Residence: Rt. 1 Box 21
Church Hill, Md. 21623

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	12-31-80	02-22-82	54-1030735	1201.38
941/01	03-31-81	03-22-82	54-1030735	1723.68
941/01	06-30-81	03-22-82	54-1030735	1669.81
941/01	09-30-81	03-22-82	54-1030735	1139.61
941/01	06-30-82	12-27-82	54-1030735	7.18

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

1256

Total $ 5741.66

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

the 15th day of OCt., 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.)*

Part 3 — To be used for recording purposes

dkk

No. 827

United States

vs.

Environmental Control Systems, Inc.

Notice of Tax Lien

Filed this 29th day of Dec., 1982, at 9:28 A. m.

Marguerite M. Murphy

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 # 827

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-472	RECEIVED CLERK, CIRCUIT COURT 1982 DEC 29 AM 9:28 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
Environmental Control Systems Inc., a corporation

Residence
Rt. 1 Box 21
Church Hill, Md. 21623

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	03-31-81	07-27-81	35-1177013	1601.30
941/01	06-30-81	09-28-81	35-1177013	6177.96
941/01	09-30-81	12-07-81	35-1177013	8394.55
941/01	06-30-82	10-04-82	35-1177013	603.54
940/10	12-31-79	11-15-82	35-1177013	271.11

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

1256

Total $ 17048.46

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

the 28th day of December, 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)

827

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	82-3-472	RECEIVED CLERK, CIRCUIT COURT 1984 SEP 26 AM 9:59 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 December 29, 1982, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer: Environmental Control Systems Inc., a corporation

Residence: Rt. 1 Box 21
Church Hill, Md. 21623

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941/01	03-31-81	07-27-81	35-1177013	1601.30
941/01	06-30-81	09-28-81	35-1177013	6177.96
941/01	09-30-81	12-07-81	35-1177013	8394.55
941/01	06-30-82	10-04-82	35-1177013	603.54
940/10	12-31-79	11-15-82	35-1177013	271.11

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

1256 Total $ 17048.46

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

the 19th day of Sept., 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.)

dkk

Part 3 — To be used for recording purposes

Form 668 (Rev. 9-78)

No. 828

United States

vs.

Myers Transfer Inc

Notice of Tax Lien

Filed this 3rd day of Jan, 1983, at 2:08 P.m.

TSP #1, folio 8-44

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 # 828

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:BA 8230 (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	83-0-926	RECEIVED CLERK, CIRCUIT COURT 1983 JAN -3 PM 2:08 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: Myers Transfer Inc.

Residence: P.O. Box 162
Centreville, Maryland 21617

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	12-07-81	52-1168862	2,776.27
941/01	12/31/81	03-22-82	52-1168862	2,825.77
941/01	06-30-82	09-27-82	52-1168862	296.25
			Total	$ 5,898.29

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 27th day of December, 19 82

Signature: B.K. Molinaro B.K. Molinaro

Title: Act: Chief-Collection Office Function

(Note: *Certificate 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)

828

United States

vs.

[redacted]

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)

CDP:BA 8230 (301) 962-4245 (202) 486-8725

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	83-0-926	RECEIVED CLERK, CIRC. QUEEN ANNE'S COUNTY 1985 MAY 29 AM 10:36 #828

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 1-3-83, 19__, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer: Myers Transfer Inc.

Residence: P.O. Box 162
Centreville, Maryland 21617

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 ✓	12-07-81	52-1166062	2,776.27
941/01	12/31/81 ✓	03-22-82	52-1166062	2,625.77
941/01	06-30-82 ✓	09-27-82	52-1166062	296.25
			Total	$ 5,698.29

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

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

the 23rd day of May, 19 85

Signature: Joan Thomas

Title: Supervisor, P and 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

emh for ym
Form 668 (Rev. 9-78)

No. 829

United States

vs.

Eastern Shore Seafoods, Inc.

Notice of Tax Lien

Filed this 4th day of Jan, 1983, at 10:13 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 [illegible] 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

Lien # 829

(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.

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

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	82-S-469	

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
1983 JAN -4 AM 10: 13
QUEEN ANNE'S COUNTY

Name of Taxpayer

Eastern Shore Seafoods, Inc., A Corporation

Residence

Route 1, Box 350
Chester, Maryland 21619

Kind of Tax (a)	Tax Period Ended (b)	Date of Assessment (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
941	06-30-82	09-13-82	52-1211944	17,135.34

Place of Filing

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21666

Total $ 17,135.34

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

the 3rd day of January, 19 83

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.*)

No. 830

United States

vs.

J. William Broscius

Notice of Tax Lien

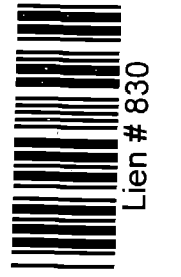
Filed this 12th day of Jan, 1983, at 1:35 P m.

BP 1 folio 44

MWM

Clerk (or Registrar).

Form 668-F (Rev. 10-78)



Lien # 830

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	For Optional Use By Recording Office
Baltimore	77-SPS--589	RECEIVED CLERK, CIRCUIT COURT 1983 JAN 12 PM 1:35 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
J. William Brosius

Residence
8906 Fernwood Road
Bethesda, Maryland 20034

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	17	06-30-75	03-12-76	220-10-5718N	99,976.38
941	17	06-30-75	03-12-76	220-10-5718N	44,832.25
Place of Filing: Clerk of the Circuit Court of Queen Anne County Centreville, MD 21617				**Total** ▶	$ 144,808.63

Notice of Federal Tax Lien Refiling

IRS Serial Number 83-SPS-32 Recorder's Identification Number _____

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

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

Signature Richard Topper Title Advisor, Special Procedures

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

the 11th day of August, 19 77

Signature /s/ 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 1—To be kept by recording office

No. 830

United States

vs.

J. William Brooks
8906 Fenwood Rd
Bethesda, MD 20034

Release of Tax Lien

Filed this 6th day of May, 1988, at 10:51 A m.
and proper entry made in
IRP Book No. 1, page 44
Marguerite W. Martin
Clerk *(or Registrar)*

Form 668-F (Rev. 2-85)

Form **668-F**
(Rev. February 1985)

Department of the Treasury — Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial number	For Optional Use by Recording Office
Baltimore	77-SPS-589	

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 12, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1988 MAY -6 AM 10:51
QUEEN ANNE'S COUNTY

Name of taxpayer: J. William Brosius

Residence: 8906 Fernwood Road
Bethesda, Maryland 20034

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	17	06-30-75	03-12-76	220-10-5718N	99,976.38
941	17	06-30-75	03-12-76	220-10-5718N	44,832.25
Place of filing	Clerk of the Circuit Court of Queen Anne County Centreville, MD 21617			Total ►	$ 144,808.63

Notice of Federal Tax Lien Refiling

IRS serial number 83-SPS-32 Recorder's identification number _____

Notice filed with Clerk of the Circuit Court of Queen Anne County Date _____

Taxpayer's address *(If different than shown above)* _____

Signature _____ Title Advisor, Special Procedure

This notice was prepared and signed at Baltimore, Maryland

on this the 2nd day of May, 19 88.

Signature Tonia Brooks Title Chief, SPf

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.

Form 668-F (Rev. 2-85)

Part 3 - To be used for recording purposes

No. 831

United States

vs.

Notice of Tax Lien

Filed this 31st day of Jan, 1983, at 11:34 A.m.

Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

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) **Purchaser's 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 # 831

section -

(1) **General Rule.** — Unless notice of lien is retited 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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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(C)**
(Rev. Dec. 1982)

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	83-S-85	

RECEIVED
CLERK, CIRCUIT COURT
1983 JAN 31 AM 11: 24
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

James E. & Ilene Melvin, Jr.

Residence

Box 72
Grasonville, Maryland 21638

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-80	219-60-1898	05-25-81	06-24-87	1,437.76

Place of Filing

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

Total $ 1,437.76

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

the 27th day of January, 19 83

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

831

United States

vs.

Jene E. Melvin Jr.
Ilene Melvin

Release of Tax Lien

Filed this 21 st day of

August, 19 85 10:07 A M.,

and proper entry made in TSP 1

Book No. 1, page 45

Marguerite W. Mankin
Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

n 668(C)

. Dec. 1982)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

rict	Serial Number	For Optional Use by Recording Office
Baltimore	83-8-85	

certify that as to the following-named taxpayer, the requirements of section 6325) of the Internal Revenue Code have been satisfied for the taxes listed below and or all statutory additions. Therefore, the lien provided by Code section 6321 for hese taxes and additions has been released. The proper officer in the office where he notice of internal revenue tax lien was filed on Jan 31, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1985 AUG 21 AM 10:07
QUEEN ANNE'S COUNTY

Name of Taxpayer

James E. & Elene Melvin, Jr.

Residence

Box 72
Crasonville, Maryland 21638

[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	12-31-80	219-60-1898	05-25-81	06-24-87	1,437.76

Place of Filing

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

Total $ 1,437.76

This certificate was prepared and signed at Baltimore, Maryland, on this, the 20th day of August, 19 85.

Signature Joan Thomas

Title Supervisor, P and I Unit

rtificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien G.C.M. 26419, 3. 125.)

emh for ym

Part 3 — To Be used for Recording Purposes

Form 668(C) (Rev. 12-82)

No. 832

United States

vs.

Notice of Tax Lien

Filed this 31st day of Jan., 19 83, at 11:32 a.m.

Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

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) **Purchaser's 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 its 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 # 832

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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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.

IA:8208:JW

Form **668(C)**
(Rev. Dec. 1982)

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	83-0-959	RECEIVED CLERK, CIRCUIT COURT 1983 JAN 31 AM 11:27 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 W. & Anna F. Sterling

Residence: R D 4 Box 171 A
Chestertown, Maryland 21620

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-78	097-28-6076	10-05-81	11-04-87	$ 1.812.54
1040	12-31-79	097-28-6076	03-16-811	04-15-87	187.98
				Total	$ 2,000.52

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

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

the 27 day of January, 19 83.

Signature: B. K. Molinaro

B. K. Molinaro

Title: Acting Chief,
Collection Office Function

(**NOTE**: *Certificate 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(C)** (Rev. 12-82)

No. 833-833

United States

vs.

Albert W & Kathryn M. Woodfield

Notice of Tax Lien

Filed this _____ day of _____, 19____, at _____ m.

Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien 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) **Purchaser's 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.

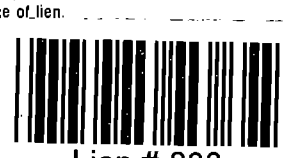
(2) Situs Of Property Subject To Lien. - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(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 # 833

(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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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(C)**
(Rev. Dec. 1982)

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	83-A-312	

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

Albert W & Kathryn M Woodfield

Residence

Skinners Neck, Rock Hall, Maryland 21661

RECEIVED
CLERK CIRCUIT COURT
1983 FEB -2 PM 2:02
QUEEN ANNE'S COUNTY

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-75	218-26-8981	07-05-82	08-04-88	46,463.45
1040	12-31-76	218-26-8981	07-05-82	08-04-88	8,674.25
				Total	$ 55,137.70

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

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

the 28th day of Jan., 19 83

Signature Martin Kostell
Martin Kostell

Title
Revenue Officer 1505

(NOTE: Certificate 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(C)** (Rev. 12-82)

833

United States

vs.

Albert W & Kathryn M Woodfield

Release of Tax Lien

Filed this 4th day of Aug, 19 83 M.,

and proper entry made in Fed Tax Lien TSP Book No. 1, page 44

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	83-A-312	

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 2, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

1983 AUG -4 AM 11:25
QUEEN ANNE'S COUNTY
CLERK'S OFFICE

Name of Taxpayer

Albert W & Kathryn M Woodfield

Residence

Skinners Neck, Rock Hall, Maryland 21661

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	218-26-8981	07-05-82	08-04-88	46,463.45
1040	12-31-76	218-26-8981	07-05-82	08-04-88	8,674.25
				Total	$ 55,137.70

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

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

the 29th day of July, 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.)

ke

Part 3 — To Be used for Recording Purposes

Form **668(C)** (Rev. 12-82)

No. 834

United States

vs.

Bono Meadows, Inc.

Notice of Tax Lien

Filed this 8th day of Feb, 19 83, at 11:13 a.m.

Marguerite Leo Waller
TSD #1, Polk Co. Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

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) **Purchaser's 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 # 834

(g) Refiling Of Notice. - For purposes of subsection -

(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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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(C)**
(Rev. Dec. 1982)

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.	83-S-107	RECEIVED CLERK, CIRCUIT COURT 1983 FEB -8 AM 11:12 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

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	9-30-81	52-1001769	1-26-83	2-25-89	8,223.66

Place of Filing

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

Total $ 8,223.66

1256

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

the 7th day of February, 19 83.

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

834

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	528311368	

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 08, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
91 DEC 19 AM 10: 24
QUEEN ANNE'S COUNTY

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.
			834

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	09/30/81	52-1001769	01/26/83	02/25/89	8223.66
**********	**********	**********	**********	**********	**********

Place of Filing

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

Total $ 8223.66

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

the 12th day of December, 19 91.

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: 1991 282-042/41582
E.I. NO. 25-0501000

No. 835

United States

vs.

Notice of Tax Lien

Filed this 22nd day of Feb, 1983, at 10:37 A m.

Marguerite M. Manbin
Clerk (or Registrar).

Form 668-F (Rev. 10-78)

Lien # 835

Part 1 – To be kept by recording office

Form 668-F (Rev. 10-78)

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	For Optional Use By Recording Office
Baltimore	77-SPS-578	

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 CO. MD.
1983 FEB 22 AM 10: 37
QUEEN ANNE'S COUNTY

Name of Taxpayer

Louis J. Brosius

Residence

Rt. 6 Pinecliff
Frederick, Maryland 21701

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	01	7506	03-12-76	214-16-1131N	33,415.14
941	01	7506	03-12-76	214-16-1131N	101,858.28
941	01	7506	03-12-76	214-16-1131N	124,185.43
Place of Filing	Clerk of the Circuit Court of Queen Anne's County Centreville, Maryland		Total ▶		$259,458.85

Notice of Federal Tax Lien Refiling

IRS Serial Number 83-SPS-126 Recorder's Identification Number _____

Notice Filed With Clerk of the Circuit COurt of Queen Anne's Co. Centreville, Maryland Date 2/18/83

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

Signature Gordon F. Kowinsky Title Advisor, SPS

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

the 11th day of August, 19 77

Signature /s/ Harvey R. Hammer Title Chief, 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. 22419, 1952-1 C.B. 425)

Form **668-F**
(Rev. February 1985)

Department of the Treasury — Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial number	For Optional Use by Recording Office
Baltimore	77-SPS-578	

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 22, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of taxpayer: Louis J. Brosius

Residence: Rt. 6 Pinecliff
Frederick, Maryland 21701

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941	01	7506	03-12-76	214-16-1131N	33,415.14
941	01	7506	03-12-76	214-16-1131N	101,858.28
941	01	7506	03-12-76	214-16-1131N	124,185.43
Place of filing: Clerk of the Circuit Court of Queen Anne's County Centerville, Maryland				Total ►	$ 259,458.85

Notice of Federal Tax Lien Refiling

IRS serial number 83-SPS-126 Recorder's identification number _____

Notice filed with Clerk of the Circuit Court of Queen Anne's Co. Centreville, Maryland Date 2/18/83

Taxpayer's address *(If different than shown above)* _____

Signature _____ Title Advisor, SPS

This notice was prepared and signed at Baltimore, Maryland

on this the 27th day of April, 19 88

Signature Sonia Brooks Title Chief, SPf

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.

Form **668-F** (Rev. 2-85)

Part 3 - To be used for recording purposes

No. 565-4835

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____, at _____ m.

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk *(or Registrar)*

Form 668-F (Rev. 2-85)

No. 836

United States

vs.

Ben's Masonry, Elmo.

Notice of Tax Lien

Filed this 23rd day of Feb, 1983, at 10:55 A m.

TSPI folio 44

Marguerite W. Mankin

Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

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) **Purchaser's 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 securi interest, mechanic's lienor, or judgment lien creditor until notl thereof which meets the requirements of subsection (f) h been tiled by the Secretary.

(b) **Protection For Certain Interests Ev Though Notice Filed.** — Even though notice of a li imposed by section 6321 has been filed, such lien shall not valid -

(f) **Place For Filing Notice: Form.** —

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

(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 ot 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 # 836

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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a retiling 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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 tiled 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(C)**
(Rev. Dec. 1982)

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.	83-S-151	

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
1983 FEB 23 AM 10: 55
QUEEN ANNE'S COUNTY

Name of Taxpayer

Bens Masonry Inc.

Residence
Rt 2 Box 949B
Stevensville, Md. 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	03-31-82	52-1001769	02-04-83	03-06-83	4,242.63
941	06-30-82	"	02-04-83	03-06-83	5,277.17
941	09-30-82	"	02-04-83	03-06-83	8,689.95
941	12-31-82	"	02-04-83	03-06-83	4,518.48
940	12-31-82	"	02-04-83	03-06-83	1,291.35
				Total	$ 24,019.58

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 22nd day of February, 19 83.

Signature	Title
Richard P. Hubbard ~~Richard P. Hubbard~~	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.)*

No. 837

United States

vs.

Paul & Suzanne Kelley

Notice of Tax Lien

Filed this 23rd day of Feb, 19 83, at 10:53 a.m.

Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

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) **Purchaser's Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.** — The lien imposed by section 6321 sha[ll] not be valid as against any purchaser, holder of a secur[ity] interest, mechanic's lienor, or judgment lien creditor until not[ice] thereof which meets the requirements of subsection (f) h[as] been filed by the Secretary.

(b) **Protection For Certain Interests Eve[n] Though Notice Filed.** — Even though notice of a li[en] 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 # 837

[ter]ming 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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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(C)**
(Rev. Dec. 1982)

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	83-A-343	RECEIVED CLERK, CIRCUIT COURT 1983 FEB 23 AM 10: 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

Paul S & Susanne M Macey

Residence

Route 1 Box 65, Churchill, MD 21623

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-79	214-56-0033	04-14-80	05-14-86	980.58
1040	12-31-81	214-56-0033	08-16-82	09-15-88	1,084.10

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

1256

Total $ 2,064.68

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

the 15th day of Feb., 19 83

Signature: [signature] for 1506

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

837

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	83-A-343	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 23, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Paul S & Susanne M Maccy

Residence

Route 1 Box 65, Churchill, MD 21623

[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	12-31-79	214-56-0033	04-14-80	05-14-86	980.58
1040	12-31-81	214-56-0033	08-16-82	09-15-88	1,084.10

Place of Filing

Clerk of the Circuit Court
Queen Anne County
Centreville, Maryland

1256

Total $ 2,064.68

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

the 8th day of December, 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.)*

Part 3 — To Be used for Recording Purposes

prw

Form **668(C)** (Rev. 12-82)

No. 838

United States

vs.

George Yokoford

Notice of Tax Lien

Filed this 2nd day of Feb 19 83, at 10:55 a.m.

Wesquenter Co. Mullen
Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

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) **Purchaser's 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 # 838

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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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(C) (Rev. 12-82)

Form **668(C)**
(Rev. Dec. 1982)

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	83-S-142	RECEIVED CLERK, CIRCUIT COURT 1983 FEB 28 AM 10 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

George Rebstock

Residence

Route 1, Box 577
Chester, Maryland 21619

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
6672	09-30-79	218-30-6852	10-25-82	11-24-88	21,510.23
				Total	$ 21,510.23

Place of Filing

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

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

the 18th day of February, 19 83

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.*)

838

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)

33

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	528452285	RECEIVED CLERK, CIRCUIT COURT 1991 MAR -1 AM 10:17 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 28, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer GEORGE REBSTOCK

Residence ROUTE 1 BOX 577
CHESTER, MD 21619

COURT RECORDING INFORMATION:
Liber Page UCC No. Serial No.
838

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)
6672	09/30/79	218-30-6852	10/25/82	11/24/88	21510.23

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

Total $ 21510.23

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

the 22nd day of February 19 91.

Signature Lonnie 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. 839

United States

vs.

John A. & Veronica Jones

Notice of Tax Lien

Filed this 28th day of Feb 1983, at 10:54 A m.

TSP 1, folio 46

Marguerite W. Marlin

Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

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 therefo) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien 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) **Purchaser's 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 securit interest, mechanic's lienor, or judgment lien creditor until notic thereof which meets the requirements of subsection (f) ha been filed by the Secretary.

(b) **Protection For Certain Interests Eve Though Notice Filed.** — Even though notice of a lie imposed by section 6321 has been filed, such lien shall not b 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 # 839

refiling period, such notice of lien shall be treated as [illegible] 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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling 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, it 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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(C)**

(Rev. Dec. 1982)

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	83-S-146	RECEIVED CLERK, CIRCUIT COURT QUEEN ANNE'S COUNTY 1983 FEB 28 AM 10: 54

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

Name of Taxpayer

John A. & Veronica Jones

Residence

Route 1, Box 606-A

Chester, Maryland 21619

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-80	214-46-4414	08-03-81	09-02-87	816.07
1040	12-31-81	214-46-4414	08-09-82	09-08-88	537.92

Place of Filing

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

Total $ 1,353.99

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

the 18th day of February, 19 83.

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

839

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	83-S-146	

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 28, 1983, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1986 APR 25 PM 1:34
QUEEN ANNE'S COUNTY

Name of Taxpayer

John A. & Veronica Jones

Residence

Route 1, Box 606-A
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	12-31-80	214-46-4414	08-03-81	09-02-97	816.07
1040	12-31-81	214-46-4414	08-09-82	09-08-88	537.92
				Total	$ 1,353.99

Place of Filing

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

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

17th day of April, 19 86.

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, 50-1, C.B. 125.)

Part 3 — To Be used for Recording Purposes

Form 668(C) (Rev. 12-82)

No. 840

United States

vs.

Alpen E. & Joan C. Poet

Notice of Tax Lien

Filed this 2nd day of March, 19 83, at 10:10 A.M.

TSPI Apr 46

Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

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) **Purchaser's 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 # 840

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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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:IA8231:BH

Form **668(C)**
(Rev. Dec. 1982)

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	83-0-1874	

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
1983 MAR -2 AM 10 10
QUEEN ANNE'S COUNTY

Name of Taxpayer

Alden E. & Joan V. Poet

Residence

Box 223 Queenstown, Md. 21658

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-81	219-34-3327	05-24-82	06-23-88	$2,739.61
				Total	$ 2,739.61

Place of Filing

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

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

the 1st day of March, 19 83

Signature	Title
B K Molinaro B. K. Molinaro	Acting Chief, Collection Office Function

(**NOTE**: *Certificate 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. 841

United States

vs.

Ronald Robert A.

Notice of Tax Lien

Filed this 7th day of Sept, 1983 at 2:30 p.m.

Marguerite O. Mealis

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 therefo) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien 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 b valid as against any purchaser, holder of a security interest mechanic's lienor, or judgment lien creditor until notic thereof which meets the requirements of subsection (f) ha been filed by the Secretary.

(b) **Protection For Certain Interests Even Thoug Notice Filed.**—Even though notice of a lien imposed by sec tion 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

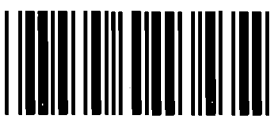
(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(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 # 841

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-201	

RECEIVED
CLERK, CIRCUIT COURT
1983 MAR -7 PM 2:36
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

Randolph Fitchett, Jr.

Residence

P.O. Box 319
Grasonville, Maryland 21638

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
940	12-31-81	52-1117318	12-20-82	01-19-89	331.06
941	03-31-81	52-1117318	07-06-81	08-05-87	305.24
941	12-31-81	52-1117318	03-29-82	04-28-88	231.11
941	06-30-82	52-1117318	08-02-82	09-01-88	789.96
1040	12-31-79	217-54-7479	07-21-80	08-20-86	607.14

Place of filing

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

1256

Total $ 2,264.51

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

the 4th day of March, 1983

Signature Bradley T. Miller
Bradley T. Miller

Title Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

No. 842

United States

vs.

Robert E. Neal III
d/b/a
Neal Electric

Notice of Tax Lien

Filed this 26th day of Mar, 19 83, at 2:30 p.m.

TSP 1, folio 46

Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

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) **Purchaser's 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 secur[illegible] interest, mechanic's lienor, or judgment lien creditor until no[illegible] thereof which meets the requirements of subsection (f) [illegible] been filed by the Secretary.

(b) **Protection For Certain Interests E[illegible] Though Notice Filed.** — Even though notice of a[illegible] imposed by section 6321 has been filed, such lien shall no[illegible] 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 # 842

[illegible] 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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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:BA8236:mv

Form **668(C)**
(Rev. Dec. 1982)

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	83-0-1888	RECEIVED CLERK, CIRCUIT COURT 1983 MAR -7 PM 2:36 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
Robert E. Nash III
d/b/a Nash Electric

Residence
Box 36
Chester, Maryland 21619

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09-30-81	52-1009125	06-21-82	07-21-88	1,220.87
941	12-31-81	52-1009125	06-21-82	07-21-88	1,133.83
				Total	$ 2,354.70

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

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

the 28 day of February, 19 83.

Signature	Title
B. K. Molinaro B. K. Molinaro	Acting Chief, Collection Office Function

(**NOTE:** *Certificate 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. 843

United States

vs.

Park Development Corporation

Notice of Tax Lien

Filed this 14th day of March, 1983, at 11:48 a.m.

TSPI folio 46

Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

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) **Purchaser's Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.** — The lien imposed by section 6321 sh[illegible] not be valid as against any purchaser, holder of a secu[illegible] interest, mechanic's lienor, or judgment lien creditor until no[illegible] thereof which meets the requirements of subsection (f) [illegible] been filed by the Secretary.

(b) **Protection For Certain Interests Ev[illegible] Though Notice Filed.** — Even though notice of a [illegible] imposed by section 6321 has been filed, such lien shall not [illegible] 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 # 843

[illegible] 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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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(C)**
(Rev. Dec. 1982)

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	83-S-147	

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
1983 MAR 14 AM 11:18
QUEEN ANNE'S COUNTY

Name of Taxpayer

Park Development Corporation - a corporation

Residence

P.O. Box 250
Stevensville, Maryland 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	12-31-81	52-1115900	03-22-82	04-21-88	2,095.39
941	03-31-82	52-1115900	08-02-82	09-01-88	2,254.36
				Total	$ 4,349.75

Place of Filing

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21613 1256

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

the 18th day of February, 19 83.

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

No. 844

United States

vs.

Raymond A + Denise Y. Dorsey

Notice of Tax Lien

Filed this 15th day of March, 19 83, at 2:05 P m.

TSPI Folio 46

MWM

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 844

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-202	

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
1983 MAR 15 PM 2:05
QUEEN ANNE'S COUNTY

Name of taxpayer

Raymond A. & Denise G. Dorrell

Residence

Winchester Estates
Grasonville, Maryland 21638

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-81	212-60-3503	05-24-82	06-23-88	2398.74

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

1256

Total $ 2398.74

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

the 11th day of March, 1983

Signature: Bradley T. Miller

Title: Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

844

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. 12-82)

Form **668**
(Rev. December 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	83-3-202	

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 15, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1983 JUL 25 AM 10:09
QUEEN ANNE'S COUNTY

Name of taxpayer

Raymond A. & Denise G. Dorrell

Residence

Winchester Estates
Grasonville, Maryland 21638

[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	12-31-81	212-60-3503	05-20-82	06-23-88	293.74
			1256	Total	$ 293.74

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

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

the 20th day of July, 1983

Signature: Joan Thomas

Title: Supervisor, P & I Unit

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

ch

Form 668 (Rev. 12-82)

Part 3 — To be used for recording Purposes

No. 845

United States

vs.

Silver Dollar, Inc.

Notice of Tax Lien

Filed this 15th day of March, 1983, at 2:05 P.m.

VSPI, Folio 46

M. W. Nandin

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 845

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 shall issue a certificate of release of any lien imposed with respect to any internal-revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-222	

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
1983 MAR 15 PM 2:05
QUEEN ANNE'S COUNTY

Name of taxpayer

Silver Dollar, Inc. a corporation

Residence

Route 1, Box 403-B
Chester, Maryland 21619

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1120	12-31-79	52-0987893	12-31-82	01-30-89	5,473.06

Place of filing

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

1256

Total $ 5,473.06

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

the 11th day of March, 19 83

Signature: Bradley T. Miller

Bradley T. Miller

Title: Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

No. 846

United States

vs.

Gonnella's Corvallis, Inc.

Notice of Tax Lien

Filed this 16th day of March, 19 83, at 1:03 P.M.
TSP 1, Folio 46

Margaret E. Morrison
(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 Thou 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 # 846

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-A-415	

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
1983 MAR 16 PM 1:03
QUEEN ANNE'S COUNTY

Name of taxpayer
DONATELLIS CHANDLERY, INC.
c/o Craig L. Siebert

Residence
192 Duke of Gloucester Street
Annapolis, MD 21401

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	06/30/82	52-0976043	09/27/82	10/27/88	$2,405.25
941	09/30/82	52-0976043	12/06/82	01/05/88	3,148.72
941	12/31/82	52-0976043	02/21/83	03/23/89	264.75
				Total	$ 5,818.72

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

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

the 11th day of March, 1983

Signature	Title
R.F. TILLACK	Revenue Officer 1507

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

No. 847

United States

vs.

Kent Island Floor Coverings, Inc.

Notice of Tax Lien

Filed this 23rd day of March, 1983, at 10:09 a.m.

TSP 1, Slots 46

Marquette Co. Nardin

Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

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) shalt be a lien In favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien 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) **Purchaser's 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 ot 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 tiled, 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 ot 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 ot 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 ot 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 tiled.

For purposes ot 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 ot a notice of lien.

Lien # 847

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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling notice ot 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 ot 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 atter 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 shall issue a certiticate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 tegally unentorceable; 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 securities thereon, as may be specified by such regutations.

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 tiled 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(C)**

(Rev. Dec. 1982)

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	83-S-237	

RECEIVED CLERK, CIRCUIT COURT 1983 MAR 23 AM 10: 09 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
Kent Island Floor Coverings, Inc.
a corporation

Residence
Rt. 50 & Thompson Creek Road
Stevensville, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	06-30-82	52-1165320	09-20-82	10-20-88	633.92
941	12-31-82	52-1165320	12-13-82	01-12-89	3,152.89

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

1256

Total $ 3,786.81

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

the 22nd day of March, 19 83.

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

847

United States

vs.

Kent Island Floor Coverings, Inc.

Release of Tax Lien

Filed this 5th day of January, 1984 11:36 A. M., and proper entry made in TSP 1 Book No. 1, page 46

Marguerite W Marken
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	83-S-237	

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 23, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Kent Island Floor Coverings, Inc.
a corporation

Residence

Rt. 50 & Thompson Creek Road
Stevensville, MD 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)
941	06-30-82	52-1165320	09-20-82	10-20-88	633.92
941	12-31-82	52-1165320	12-13-82	01-12-89	3,152.89

[illegible] QUEEN ANNE'S COUNTY

Place of Filing

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

1256 Total $3,786.81

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

the 3rd day of January, 19 84.

Signature Joan Thomas

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.*)

G.C.B.

Part 3 — To Be used for Recording Purposes

Form **668(C)** (Rev. 12-82)

No. 848

United States

vs.

[illegible]

Notice of Tax Lien

Filed this 28th day of March, 1983, at 2:28 p.m.

Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

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) **Purchaser's 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 # 848

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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an Index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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(C)**
(Rev. Dec. 1982)

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	83-S-262	

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
1983 MAR 28 PM 12: 48
QUEEN ANNE'S COUNTY

Name of Taxpayer

Michael P. McCarthy

Residence A-11 Shipping Creek Drive
Stevensville, Maryland 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
6672	12-31-81	220-54-2163N	10-04-82	10-03-88	12,380.35
Place of Filing	Clerk of the Circuit Court of Queen Anne's County Centreville, Maryland 21617			Total	$ 12,380.35

1256

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

the 25th day of March, 19 83

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. 849

United States

vs.

Kent Haven Yacht Sales, Inc.

Notice of Tax Lien

Filed this 28th day of March, 19 83, at 2:48 p.m.

Clerk (or Registrar)

Form 668(C) (Rev. 12-82)

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) **Purchaser's Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.** — The lien imposed by section 6321 sha[ll] not be valid as against any purchaser, holder of a securi[ty] interest, mechanic's lienor, or judgment lien creditor until noti[ce] thereof which meets the requirements of subsection (f) h[as] been filed by the Secretary.

(b) **Protection For Certain Interests Eve[n] Though Notice Filed.** — Even though notice of a li[en] 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 # 849

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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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(C)**
(Rev. Dec. 1982)

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	83-S-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.

RECEIVED
CLERK, CIRCUIT COURT
1983 MAR 28 PM 12: 48
QUEEN ANNE'S COUNTY

Name of Taxpayer

Kent Haven Yacht Services Inc. a corporation

Residence

P.O. Box 260
Chester, Maryland 21619

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09-30-82	52-1247904	12-06-82	01-05-89	7,252.05
Place of Filing: Clerk of the Circuit Court of Queen Anne's County, Centreville, Maryland 21617				Total	$ 7,252.05

1256

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

the 25th day of March, 19 83.

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.*)

2 849

United States

vs.

Kent Haven Yacht Services Inc

Release of Tax Lien

Filed this 19th day of April, 1984 11:23 A.M.,

and proper entry made in TSP 1

Book No. _____, page 46

Marguerite W Marken
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	83-S-260	

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 28, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Kent Haven Yacht Services Inc. a corporation

Residence

P.O. Box 260
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)
941	09-30-82	52-1247904	12-06-82	01-05-89	7,252.05

[illegible] 1984 APR 19 [illegible] 20
QUEEN ANNE'S COUNTY

Place of Filing

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

Total $ 7,252.05

1256

This certificate was prepared and signed at Baltimore, Maryland, on this, the 17 day of April, 19 84.

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. 850

United States

vs.

Roger Wolcott Root

Notice of Tax Lien

Filed this 28th day of May, 1963 at 9:40 a.m.

Maureen O. Mack
Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

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) **Purchaser's 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.

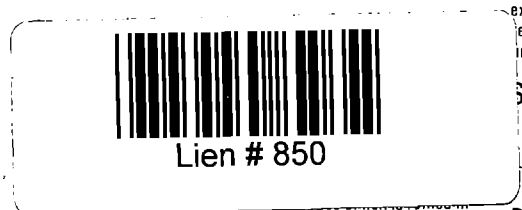
(2) Situs Of Property Subject To Lien. - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(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.



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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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(C)**
(Rev. Dec. 1982)

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	83-S-263	RECEIVED CLERK, CIRCUIT COURT 1983 MAR 28 PM 12:48 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

Ralph McKinley Dodd

Residence

P.O. Box 51B
Church Hill, Maryland 21623

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (a).

Kind of Tax (a)	Tax Period ~~XXXXX~~ beginning (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
2290	07-01-81	52-1063725	10-26-81	11-25-87	215.97
2290	07-01-80	52-1063725	10-26-81	11-25-87	301.02

Place of Filing

Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland 21617 1256

Total $ 516.99

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

the 25th day of March, 19 83

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.)*

To Be Kept By Recording Office

No. 851

United States

vs.

John L Marion

Glaser

Notice of Tax Lien

Filed this 28th day of March, 1983, at 12:48 p.m.

TSPI, Folio 46

Marguerite W. Meeker

Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

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) **Purchaser's 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 securi interest, mechanic's lienor, or judgment lien creditor until noti thereof which meets the requirements of subsection (t) h been filed by the Secretary.

(b) **Protection For Certain Interests Eve Though Notice Filed.** — Even though notice of a li 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 # 851

the manner prescribed in paragraph (2) ... 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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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(C)**
(Rev. Dec. 1982)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number
Baltimore	83-S-251

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1983 MAR 28 PM 12:48
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

John & Marion H. Glaser

Residence

383 A Bayside Dr.
Chester, Maryland 21619

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-80	200-24-9236	02-15-82	03-17-88	3,772.70
1040	12-31-79	200-24-9236	02-22-82	03-24-88	4,781.17
1040	12-31-78	200-24-9236	12-28-81	01-27-88	5,015.18
1040	12-31-77	200-24-9236	11-02-81	12-02-87	4,819.33
1040	12-31-76	200-24-9236	11-02-81	12-02-87	1,261.55
				Total	$ 19,649.93

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

1256

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

the 24th day of March, 19 83.

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(C)** (Rev. 12-82)

851

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 6[illegible]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	83-S-251	

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 28, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

1983 AUG 15 PM 1:00
CLERK, C.C.
QUEEN ANNE'S COUNTY

Name of Taxpayer

John & Marion H. Glaser

Residence

383 A Bayside Dr.
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	12-31-80	200-24-9236	02-15-82	03-17-88	3,772.70
1040	12-31-79	200-24-9236	02-22-82	03-24-88	4,701.17
1040	12-31-78	200-24-9236	12-28-81	01-27-88	5,015.18
1040	12-31-77	200-24-9236	11-02-81	12-02-87	4,819.33
1040	12-31-76	200-24-9236	11-02-81	12-02-87	1,261.55
Place of Filing	Clerk of the Circuit Court of Queen Anne's County Centreville, Maryland 21617			Total 1256	$ 19,649.93

This certificate was prepared and signed at Baltimore, Maryland, on this, the 10 day of August, 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.)

mm

Part 3 — To Be used for Recording Purposes

Form 668(C) (Rev. 12-83)

No. 853

United States

vs.

David A. & Hilda M. Burns

Notice of Tax Lien

Filed this 30th day of March, 19 83, at 12:47 p.m.

TSP 1, folio 46

Marguerite W. Martin

Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

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) **Purchaser's 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 secur[illegible] interest, mechanic's lienor, or judgment lien creditor until no[illegible] thereof which meets the requirements of subsection (f) [illegible] been filed by the Secretary.

(b) **Protection For Certain Interests Ev[illegible] Though Notice Filed.** — Even though notice of a[illegible] imposed by section 6321 has been filed, such lien shall no[illegible] 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 # 852

[illegible] is [illegible] n [illegible] d [illegible] e [illegible] 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 -

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

(ii) in the case of real property, the fact of refiling is entered and recorded in an index to the extent required by subsection (f) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which -

(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 securities 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(C)**
(Rev. Dec. 1982)

Department of the Treasury - Internal Revenue Service
:IA82#8:DJ

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	83-0-2289	

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
1983 MAR 30 PM 12:47
QUEEN ANNE'S COUNTY

Name of Taxpayer

David A. & Hilda M. Burris

Residence

Post Office Box 35
Millington, MD. 21651

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-80	214-42-8132	11-23-81	12-23-87	174.73
				Total	$ 174.73

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

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

the 17 day of March, 19 83

Signature	Title
B. K. Molinaro	Acting Chief, Collection Office Function

(**NOTE:** *Certificate 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(C)** (Rev. 12-82)

552

United States

vs.

David A Burres
Helda M.

Release of Tax Lien

Filed this 12th day of

Dec., 19 85 M.,

and proper entry made in

TSP 1 Book No. 1, page 46

Marguerite W Marklin
Clerk (or Registrar).

Form 668(C) (Rev. 12-82)

Burres

Form **668(C)**
(Rev. Dec. 1982)

Department of the Treasury - Internal Revenue Service

IA8289.DJ

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	83-0-2289	

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 Mar 30, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

1985 DEC 12 AM 9:56
QUEEN ANNE'S COUNTY
CLERK CIRCUIT

Name of Taxpayer

David A. & Hilda M. Burris

Residence

Post Office Box 35
Millington, MD. 21651

[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~~	~~12-31-80~~	~~214-42-8132~~	~~11-23-81~~	~~12-23-87~~	~~174.73~~
				Total	$ 174.73

Place of Filing

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

This certificate was prepared and signed at Baltimore, Maryland, on this, the 11 day of December, 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.)

ma

Part 3 — To Be used for Recording Purposes

Form **668(C)** (Rev. 12-82)

No. 853

United States

vs.

James E. & Anne H. Clark

Notice of Tax Lien

Filed this 11th day of April, 19 83, at 11:57 A.m.

TSP 1, folio 46

Marguerite W. Martin

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 853

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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.

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

IA8244:KA

Form **668**
(Rev. December 1982)

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	83-0-2664	

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
1983 APR 11 AM 11:51
QUEEN ANNE'S COUNTY

Name of taxpayer

James E. & Anne R. Clark

Residence

P.O. Box 88
Centreville, MD 21617

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-78	020-20-9219	07-12-82	08-11-88	2,304.19
1040	12-31-79	020-20-9219	05-26-80	06-25-86	135.56
1040	12-31-80	020-20-9219	06-07-82	07-07-88	283.16

Place of filing

Clerk of Circuit Court
Queen Anne County
Centerville, MD 21617

Total $ 2,722.91

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

the 30th day of March, 19 83

Signature

B.K. Molinaro

B. K. Molinaro

Title

Acting Chief, Collection Office Function

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

853

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. 12-82)

IA8244:KA

Form **668**
(Rev. December 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	83-0-2684	

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 11, 1983, is authorized to note the books to show the release of this lien for these taxes and additions.

FILED
CLERK, CIRCUIT COURT
1984 JAN 13 AM 9:44
QUEEN ANNE'S COUNTY

Name of taxpayer

James E. & Anne R. Clark

Residence

P.O. Box 88
Centreville, MD 21617

[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	020-20-9219	07-12-82	08-11-88	2,304.19
1040	12-31-79	020-20-9219	05-26-80	06-25-86	135.56
1040	12-31-80	020-20-9219	06-07-82	07-07-88	283.16
				Total	$ 2,722.91

Place of filing

Clerk of Circuit Court
Queen Anne County
Centerville, MD 21617

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

the 12th day of January, 19 84

Signature Joan Thomas

Title Supervisor, P & I Unit

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

G.C.B.

No. 854

United States

vs.

Vincent Salerno

Notice of Tax Lien

Filed this 12th day of Sept, 1983 at 1:38 p.m.

Marguerite L. Monkus
(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 854

[illegible] in the manner prescribed in paragraph (1) 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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, IA 8246;sb

Form **668**
(Rev. December 1982)

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	83-0-2959	

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
1983 APR 19 PM 1:39
QUEEN ANNE'S COUNTY

Name of taxpayer: Vincent Sabecki

Residence: R D 2 Box 54
Centerville, MD 21617

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-81	040-22-5251	08-02-82	09-01-88	4,190.40
Place of filing: Clerk of Circuit Court Queen Annes County Centerville, MD 21617				**Total**	$ 4,190.40

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

the 8 day of April, 1983.

Signature	Title
B. K. Molinaro	Acting Chief, Collection Office Functions

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

Part 1 — To be kept by recording office.

Form 668 (Rev. 12-82)

854

United States

vs.

Vincent Sabecki

Release of Tax Lien

Filed this 17th day of

Jan. , 19 84 2:54P M.,

and proper entry made in

TSP 1

Book No. 1 , page 46

Marguerite W Marker

Clerk (or Registrar).

Form 668 (Rev. 12-82)

C:COF, IA 8246;sb

Form **668**
(Rev. December 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	83-0-2959	

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 19, 1983, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of taxpayer

Vincent Sabecki

Residence

R D 2 Box 54
Centerville, MD 21617

[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	12-31-81	040-22-5251	08-02-82	09-01-88	4,190.40

RECEIVED
CLERK, CIRCUIT COURT
1984 JAN 17 PM 2:54
QUEEN ANNE'S COUNTY

Place of filing

Clerk of Circuit Court
Queen Annes County
Centerville, MD 21617

Total $ 4,190.40

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

the 16th day of January, 19 84

Signature Joan Thomas

Title Supervisor, P & I Unit

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

G.C.B.

Form 668 (Rev. 12-82)

Part 3 — To be used for recording Purposes

No. 855

United States

vs.

John R. Upsley, III

Notice of Tax Lien

Filed this 20th day of April 1983, at 11:48 A.m.

TSPI, folio 46

Marguerite Co. Martin

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 therefo) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

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

Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchasers, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lie Creditors.**—The lien imposed by section 6321 shall not valid as against any purchaser, holder of a security intere mechanic's lienor, or judgment lien creditor until notl thereof which meets the requirements of subsection (f) h been filed by the Secretary.

(b) **Protection For Certain Interests Even Thou Notice Filed.**—Even though notice of a lien imposed by se tion 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, it 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 # 855

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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:BA8248:my

Form **668**
(Rev. December 1982)

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	83-0-3191	

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, CIRCUIT COURT
1983 APR 20 AM 11:48
QUEEN ANNE'S COUNTY

Name of taxpayer

John R. Whaley III

Residence

Rt. 1 Box 320
Queenstown, Maryland 21658

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
943	12-31-80	52-1199342	09-13-82	10-13-88	2,746.16
943	12-31-81	52-1199342	09-13-82	10-13-88	2,739.71
				Total	$ 5,485.87

Place of filing

Clerk of Circuit Court
Queen Anne County
Centerville, Maryland 21617

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

the 15 day of April, 19 83

Signature	Title
B. K. Molinaro	Acting Chief, Collection Office Function

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

855

United States

vs.

Whaley, John R, III

Release of Tax Lien

Filed this 4th day of

Aug, 19 11:25 A M.,

and proper entry made in Fed Tax Lien

TSP Book No. 1, page 46

Clerk (or Registrar).

Form 668 (Rev. 12-82)

Part 3 — To be used for recording Purposes

COF:BAC248:mv

Form **668**
(Rev. December 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	83-0-3191	

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 Apr. 20, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1983 AUG -4 AM 11:25
QUEEN ANNE'S COUNTY

Name of taxpayer

John E. Whaley III

Residence

Rt. 1 Box 320
Queenstown, Maryland 21658

[redacted]

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
943	12-31-80	52-1199342	09-13-82	10-13-88	2,746.16
943	12-31-81	52-1199342	09-13-82	10-13-88	2,739.71

RECEIVED
AUG 0 1 1983
DISTRICT DIRECTOR OF INTERNAL REVENUE
SPECIAL PROCEDURE
BALTIMORE

Place of filing

Clerk of Circuit Court
Queen Anne County
Centerville, Maryland 21617

Total $ 5,485.87

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

the 2 day of May, 19 83

Signature	Title
Joan Thomas Joan Thomas	Supervisor, P & I Unit

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

mm

Form [illegible] (Rev. 12-82)

No. 858

United States

vs.

Charles S. Mowry Obj

Notice of Tax Lien

Filed this 8th day of April, 1983, at 4:45 p.m.

Recorder of Deeds, Washington, D.C.

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 b valid as against any purchaser, holder of a security interes mechanic's lienor, or judgment lien creditor until notic thereof which meets the requirements of subsection (f) ha been filed by the Secretary.

(b) **Protection For Certain Interests Even Thoug Notice Filed.**—Even though notice of a lien imposed by sec tion 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 # 856

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83F509	RECEIVED CLERK. CIRCUIT COURT 1983 APR 25 PM 4: 15 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

Charles S. & Mary F. Hoyt

Residence

Box 35
Jessup, Md. 20794

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-77	194-24-6246	07-30-79	08-29-85	3,008.28
1040	12-31-78	194-24-6246	10-27-80	11-26-86	2,436.75
1040	12-31-81	194-24-6246	12-06-82	01-05-89	1,502.99
				Total	$ 6,948.02

Place of filing

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

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

the 11th. day of April, 1983

Signature

for E.R. Little

Title

Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

856

United States

vs.

Release of Tax Lien

Filed this 2nd day of

July, 19 85 M.,

and proper entry made in TSP

TSP Book No. 1, page 46

Marguerite W. Barker

Clerk (or Registrar).

Form 668 (Rev. 12-82)

Form **668**
(Rev. December 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, Maryland	03F509	

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 25, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1985 JUL -2 AM 10: 35
QUEEN ANNE'S COUNTY

Name of taxpayer

Charles S. & Mary P. Hoyt

Residence

Box 35
Jessup, Md. 20794

[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	12-31-77	194-24-6246	07-30-79	08-29-85	3,008.28
1040	12-31-78	194-24-6246	10-27-80	11-26-86	2,436.75
1040	12-31-81	194-24-6246	12006-82	01-05-89	1,502.99
				Total	$ 6,948.02

Place of filing

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

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

the 1st day of July, 19 85

Signature Joan Thomas

Title Supervisor, P and I Unit

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

emh for ym

Form 668 (Rev. 12-82)

Part 3 — To be used for recording Purposes

No. 857

United States

vs.

John F. Sarge Lorence

Notice of Tax Lien

Filed this 25th day of April, 19 83, at 4:16 P m.

TSPI Yolo 46 mcm

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 857

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-304	RECEIV CLERK. CIRC. 1983 APR 25 PM 4: 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

John F. & Sarah Lorence

Residence

P.O. Box 94
Stevensville, Maryland 21666

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-76	230-48-8164	01-04-82	02-03-88	1,249.76
1040	12-31-81	230-48-8164	05-24-82	06-23-88	772.50

Place of filing

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

Total $ 2,022.26

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

the 20th day of April, 19 83

Signature: Bradley T. Miller [signature]

Title: Revenue Officer

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

Part 1 — To be kept by recording office

No. 858

United States

vs.

Charles D. Turner

Notice of Tax Lien

Filed this 25th day of April, 1983, at 4:16 P.m.

Mon #1, Folio 46

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 858

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-325	RECEIVED CLERK, CIRCUIT COURT 1983 APR 25 PM 4:16 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

Charles D. Turner

Residence

Lots Road, Box 142
Stevensville, Maryland 21666

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (a).

Kind of Tax (a)	Tax Period ~~XXXXX~~ BEGINNING (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
2290	07-01-79	52-1228349	01-04-82	02-03-88	341.55
2290	07-01-81	52-1228349	01-04-82	02-03-88	466.80

Place of filing

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

Total $ 808.35

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

the 25th day of April, 19 83

Signature	Title
Bradley T. Miller (signed) Bradley T. Miller	Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Z) 2282
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	528462687	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 25, 1983, is in authorized to note the books to show the release of this lien for these taxes and additions

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

Name of Taxpayer CHARLES D. TURNER
RDB CONSTRUCTION MGT INC

Residence LOTS RD BOX 142
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:
Liber Page UCC No. Serial No.
858

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)
2290	07/01/79	52-1228349	01/04/82	02/03/88	341.55
2290	07/01/81	52-1228349	01/04/82	02/03/88	466.80
**********	**********	**********	**********	**********	**********

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

Total $ 808.35

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

Signature [signature] Title Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

Pg 46

858

1314
858

1316 + (858)

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)

56

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	528902039	RECEIVED CLERK, CIRCUIT COURT 92 JUN -1 AM 11:08 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 March 01, 19 82, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer CHARLES D. TURNER

Residence LOTS RD BOX 142
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
MWM 1	76	n/a	1316

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)
2290	07/01/81	52-1228349	01/04/82	N/A	466.80

Place of Filing

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

Total $ 466.80

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

the 12th day of May, 19 92.

Signature	Title
Joanne Howard	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)

No. 859

United States

vs.

Paul Development Corp

Notice of Tax Lien

Filed this 19th day of Sept, 1983 at 4:46 P.m.

Meeks
(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 859

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-324	RECEIVED CLERK, CIRCUIT COURT 1983 APR 25 PM 4:16 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

Park Development Corporation a corporation

Residence

P.O. Box 250
Stevensville, Maryland 21666

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(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	06-30-82	52-1115900	09-20-82	10-20-88	2,253.44

Place of filing

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

Total $ 2,253.44

This notice was prepared and signed at Easton, Maryland, on this, the 25th day of April, 1983

Signature	Title
Bradley T. Miller	Revenue Officer

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

Part 1 — To be kept by recording office

No. 860

United States

vs.

Silver Island Ltd

Notice of Tax Lien

Filed this 25th day of April, 1983, at 4:16 P.m.

TSP1, Folio 46

MWM

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 860

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

COF:BA8223:ea

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	83-0-969	

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
1983 APR 25 PM 4 15
QUEEN ANNE'S COUNTY

Name of taxpayer

Silver Island LTD

Residence

Box 278 RT 18
Stevensville, MD 21666

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	12-31-81	52-1210108	03-22-82	04-21-88	$ 3,290.95
941	03-31-82	52-1210108	08-23-82	09-22-88	1,946.39
941	09-30-81	52-1210108	08-30-82	09-29-88	194.83
				Total	$ 5,432.17

Place of filing

Clerk of Circuit Court
Queen Anne County
Centerville, MD 21617

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

the 1 day of April, 19 83

Signature	Title
B. K. Molinaro	Acting Chief, Collection Office Function

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

No. 861

United States

vs.

Eric J Lubbers

Notice of Tax Lien

Filed this 26th day of April, 1983, at 9:08 a.m.

Sharon Lloyd

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 b valid as against any purchaser, holder of a security interes mechanic's lienor, or judgment lien creditor until notic thereof which meets the requirements of subsection (f) ha been filed by the Secretary.

(b) **Protection For Certain Interests Even Thoug Notice Filed.**—Even though notice of a lien imposed by sec tion 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 # 861

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-339	RECEIVED CLERK, CIRCUIT COURT 1983 APR 26 PM 2:08 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

Essie J Lawhorne

Residence

Rt 1 Box 403 B
Chester, Md 21619

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)*
1040	12-31-79	227-20-0450	02-28-83	03-30-89	8082.05

Place of filing

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

1256 **Total** $ 8082.05

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

the 25th day of April, 19 83

Signature: Bradley T Miller (signed)
Bradley T Miller

Title: Revenue Officer

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

Part 1 — To be kept by recording office

FORM 669-B
(REV. OCT. 1971)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

(Sec. 6325(b)(2)(A) of the Internal Revenue Code)

WHEREAS, Essie J. Lawhorne ----------

Of Rt. 1, Box 403C ----------, City of ----------,

County of Queen Anne's ----------, State of Maryland ----------,

is indebted to the United States for unpaid internal revenue tax in the sum of thirty-two thousand five hundred twenty-seven and 15/100 ------ Dollars ($ 32,527.15)

lawfully assessed, to wit:

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-78	9-27-82	224-24-6720	12,035.17
1040	12-31-81	6-13-83	224-24-6720	12,409.93
1040	12-31-79	2-28-83	227-20-0450	8,082.05
			TOTAL	$ 32,527.15

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

WHEREAS, the lien of the United States, Federal Number 83-S-339 83-S-812, for said tax has attached to certain property described as: ALL THAT LOT OR PARCEL OF LAND situate, lying and being in the Fourth Election District of Queen Anne's County, in the State of Maryland, in an area known as Marling Farms on Kent Island, and being designated as Lot No. 10, Section 8, on a plat entitled "Marling Farms,, Section Eight", dated November 27, 1967, and recorded in Liber C.W.C. No. 32, folio 495, of the land records of Queen Anne's County, and Plat Book T.S.P. No. 1, folio 94. .....

861 + 902

(Use this space for continued description of property)

RECEIVED
CLERK. CIRCUIT COURT
1983 OCT 14 PM 3:27
QUEEN ANNE'S COUNTY

OCT 14-83 * 26405 ******3.00
OCT 14-83 A # 26405 ******3.00

WHEREAS, the District Director of Internal Revenue has determined that the value of the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, amounts to the sum of eleven thousand seven hundred twelve 64/100 dollars ($ 11,712.64) and has authorized the issuance, under the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, of a certificate discharging the above-described property from the tax lien of the United States upon the payment of the sum of eleven thousand seven hundred twelve 64/100 dollars ($ 11,712.64) to be applied in part satisfaction of the liability in respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which sum by me is hereby acknowledged; Teddy R. Kern.

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

WITNESS my hand at Baltimore, Maryland, on this, the 7th day of October, 1983.

SIGNATURE	TITLE
By: Teddy R. Kern Harvey L. Hammer	Chief, Special Procedures Staff

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

GPO 920-978

FORM 669-B (REV. 10-71)

No. 862

United States

vs.

Selvin Wieland, Ltd

Notice of Tax Lien

Filed this 2nd day of May, 19 83, at 11:44 a.m.

Tsp. Folio 46

Margarita W. Mondy (Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 862

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-323	RECEIVED CLERK, CIRCUIT COURT 1983 MAY -2 AM 11:44 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 Island Ltd, a corporation

Residence

Rt 18, Stevensville, Md 21666

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (a).

Kind of Tax *(a)*	Tax Period Ended *(b)*	Identifying Number *(c)*	Date of Assessment *(d)*	Last Day for Refiling *(e)*	Unpaid Balance of Assessment *(f)*
941	09/30/81	52-1210108	08/30/82	09/29/88	194.83
941	12/31/81	52-1210108	03/22/82	04/21/88	3290.95
941	03/31/82	52-1210108	08/23/82	09/22/88	1946.39

Place of filing

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

1256 **Total** $ 5432.17

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

the 29th day of April, 1983

Signature: Bradley T Miller

Title: Revenue Officer

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

Form 668 (Rev. 12-82)

Part 1 — To be kept by recording office

No. 863

United States

vs.

J. C. Davidson, Kenc.

Notice of Tax Lien

Filed this 3rd day of May, 1983, at 11:33 A.m.

TSP 1, Folio 46

Marguerite W. Marden

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 863

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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.

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

Form **668**
(Rev. December 1982)

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	83-S-338	

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
1983 MAY -3 AM 11: 32
QUEEN ANNE'S COUNTY

Name of taxpayer

J.C. Davidson, Inc. - a corporation

Residence

Route 1, Box 44 F
Millington, Maryland 21651

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
2290	06-30-82	52-1122513	04-19-82	05-19-88	578.59
941	06-30-81	52-1122513	06-21-82	07-21-88	1,114.53
941	09-30-81	52-1122513	04-26-82	05-26-88	2,832.60
941	12-31-81	52-1122513	04-26-82	05-26-88	1,256.38
				Total	$ 5,782.10

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

1256

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

the 2nd day of May, 19 83

Signature	Title
E Wilson	Revenue Officer

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

863

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. 12-82)

Part 3 — To be used for recording Purposes

Form 668 (Rev. 12-82)

Form **668**
(Rev. December 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	83-S-338	

May 3, 83

863

RECEIVED
CLERK CIRCUIT COURT
1985 MAY 29 AM 10: 36
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 83, 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

Route 1, Box 44 F
Millington, Maryland 21651

[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)
2290	06-30-82	52-1122513	04-19-82	05-19-88	578.59
941	06-30-81	52-1122513	06-21-82	07-21-88	1,114.53
941	09-30-81	52-1122513	04-26-82	05-26-88	2,832.60
941	12-31-81	52-1122513	04-26-82	05-26-88	1,256.38
				Total	$ 5,782.10

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

1256

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

the 23rd day of May, 19 85

Signature	Title
Joan Thomas	Supervisor, P and I Unit

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

mh for vm

No. 864

United States

vs.

Notice of Tax Lien

Filed this 7th day of May, 19 88, at 4:17 p.m.

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 864

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-353	RECEIVED CLERK CIRCUIT COURT 1983 MAY -4 AM 10: 14 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

Creative Programming Unlimited, Inc. - a corporation

Residence

P.O. Box 530

Chester, Maryland 21619

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	06-30-82	52-1077855	02-21-83	03-23-89	1,114.67
941	09-30-82	52-1077855	02-28-83	03-30-89	1,053.59
941	12-31-81	52-1077855	02-21-83	03-23-89	1,577.53

Place of filing

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

Total $ 3,745.79

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

the 4th day of May, 1983

Signature	Title
Gary D. Britton	Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

No. 865

United States

vs.

~~[illegible]~~ Environmental Control Services of Mid-Atlantic Line

Notice of Tax Lien

Filed this 6th day of May, 1983, at 10:36 A.m.

TSP #1 Folio 46

Marguerite W. Marks

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 valid as against any purchaser, holder of a security intere mechanic's lienor, or judgment lien creditor until not thereof which meets the requirements of subsection (f) been filed by the Secretary.

(b) **Protection For Certain Interests Even Thou Notice Filed.**—Even though notice of a lien imposed by s tion 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 # 865

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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.

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

Form **668**
(Rev. December 1982)

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	83-S-387	RECEIVED CLERK, CIRCUIT COURT 1983 MAY -6 AM 10: 36 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
Environmental Control Services Of Mid-Atlantic
Incorporated, a corporation

Residence
Rt. 1 Box 21
Church Hill, Md. 21623

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(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)
941/01	09-30-82	54-1030735	03-07-83	04-06-89	125.91
941/01	12-31-82	54-1030735	03-28-83	04-27-89	189.32

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

1256

Total $ 315.23

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

the 5th day of May, 1983

Signature
Gary D. Britton

Title
Revenue Officer

(**Note:** *Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax Lien* [illegible])

865

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. 12-82)

Form **668**
(Rev. December 1982)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District: Baltimore

Serial Number: 83-S-387

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1984 OCT 16 AM 11:51
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 May 6, 1983, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of taxpayer: Environmental Control Services Of Mid-Atlantic Incorporated, a corporation

Residence: Rt. 1 Box 21
Church Hill, Md. 21623

[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)
941/01	09-30-82	54-1030735	03-07-83	04-06-89	125.91
941/01	12-31-82	54-1030735	03-28-83	04-27-89	189.32
				Total	$ 315.23

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

1256

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

the 15th day of October, 19 84

Signature: Joan Thomas

Title: Supervisor, P & I Unit

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

dlb

Form 668 (Rev. 12-82)

Part 3 — To be used for recording Purposes

No. 866

United States

vs.

Environmental Control Systems, Inc.

Notice of Tax Lien

Filed this 6th day of May, 19 83, at 10:36 A.m.

TSP 1, Folio 46

Marguerite Lee Marlin

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 b valid as against any purchaser, holder of a security interes mechanic's lienor, or judgment lien creditor until notic thereof which meets the requirements of subsection (f) ha been filed by the Secretary.

(b) **Protection For Certain Interests Even Thoug Notice Filed.**—Even though notice of a lien imposed by se tion 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 # 866

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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-388	

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
1983 MAY -6 AM 10: 36
QUEEN ANNE'S COUNTY

Name of taxpayer
Environmental Control Systems Inc., a corporation

Residence
Rt. 1 Box 21
Church Hill Md. 21623

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
941/01	12-31-81	35-1177013	3-14-83	4-13-89	2916.96
941/01	12-31-82	35-1177013	4-04-83	5-04-89	217.16

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

1256

Total $ 3134.12

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

the 5th day of May, 19 83

Signature
Gary D. Britton

Title
Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

8666

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. 12-82)

Part 3 — To be used for recording Purposes

Form 668 (Rev. 12-82)

Form **668**
(Rev. December 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	83-S-388	

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 6, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1984 SEP 26 AM 9:59
QUEEN ANNE'S COUNTY

Name of taxpayer
Environmental Control Systems Inc., a corporation

Residence
Rt. 1 Box 21
Church Hill Md. 21623

[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)
941/01	12-31-81	35-1177013	3-14-83	4-13-89	2916.96
941/01	12-31-82	35-1177013	4-04-83	5-04-89	217.16
				Total	$ 3134.12

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

1256

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

the 19th day of Sept., 19 84

Signature: Joan G Thomas

Title: Supervisor, P & I Unit

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

dkk

No. 867

United States

vs.

Rubrick Maynard Wade

Notice of Tax Lien

Filed this 26th day of May, 1983, at 10:02 A.m.

Marguerite O. Mealer
(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 867

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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.

Part 1 — To be kept by recording office

COF:PPAGR:BH

Form **668**

(Rev. December 1982)

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	83-0-3549	RECEIVED CLERK. CIRCUIT COURT 1983 MAY -9 AM 10 50 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

Dubois & Margaret Walker

Residence

P.O. Box 104 Stevensville, Md. 21666

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-80	215-03-9395	06-01-81	07-01-87	$1,897.19

Place of filing

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

Total $ 1,897.19

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

the 29th day of April, 1983

Signature

B. K. Molinaro

Title

Acting Chief, Collection Office Function

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

867

United States

vs.

Dubois + Margaret Walker

Release of Tax Lien

Filed this 23rd day of

August, 19 84 9:45A M.,

and proper entry made in TSP 1

Book No. 1, page 46

Marguerite W Mankin

Clerk (or Registrar)

Form 668 (Rev. 12-82)

CO7:PPAGH:BH

Form 668
(Rev. December 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	83-0-3549	

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 9, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of taxpayer

Dubois & Margaret Walker

Residence

P.O. Box 104 Stevensville, Md. 21666

1984 AUG 23 AM 9:45

[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	12-31-80	215-03-9395	06-01-81	07-01-87	$1,897.19
				Total	$ 1,897.19

Place of filing: Clerk of Circuit Court
Queen Anne's County
Centerville, Md. 21617

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

the 22nd day of August, 19 84

Signature: Joan Thomas

Title: Supervisor, P & I Unit

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

dkk

Part 3 — To be used for recording Purposes

Form 668 (Rev. 12-82)

No. 868

United States

vs.

Ernest O. Lehabie
DDS

Notice of Tax Lien

Filed this 10th day of May, 1983, at 1:38 p.m.

TSP #1, Folio 46

Marguerite W. Martin
(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 868

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-385	

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
1983 MAY 10 PM 1:38
QUEEN ANNE'S COUNTY

Name of taxpayer

Ernest J. Grabiec D.D.S.

Residence

P.O. Box 211
Centreville, Maryland 21617

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09-30-81	52-0900078	11-15-82	12-15-88	1,425.61
941	06-30-82	52-0900078	02-21-83	03-23-89	1,241.17
941	09-30-82	52-0900078	02-21-83	03-23-89	1,248.53
941	12-31-82	52-0900078	02-14-83	02-16-89	883.99
940	12-31-82	52-0900078	02-14-83	02-16-89	107.35
Place of filing	Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617	1256		Total	$ 4,906.65

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

the 9th day of May, 19 83

Signature	Title
Bradley T. Miller	Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

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	528322900	

RECEIVED
CLERK, CIRCUIT COURT
1987 MAR 20 AM 10: 28
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 10, 19 83 is authorized to note the books to show the release of this lien for these taxes and additions. book: 1, page: 46 serial #: 868, ucc #:

Name of Taxpayer ERNEST J GRABIEC DDS

Residence PO BOX 211
CENTREVILLE, MD 26613

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	9-30-81	52-0900078	11-15-82	12-15-88	1425.61
941	6-30-82	52-0900078	2-21-83	3-23-89	1241.17
941	9-30-82	52-0900078	2-21-83	3-23-89	1248.53
941	12-31-82	52-0900078	2-14-83	3-16-89	883.99
940	12-31-82	52-0900078	2-14-83	3-16-89	107.35

Place of Filing

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

Total $ 4906.65

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

the 19th day of March, 19 87.

Signature Brenda Brooks **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 1984-461-511/21018
E.I. #36-2705514

868

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)

509 / 868-810 / 891

FORM 669-C
(REV. SEPT. 1971)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

(Sec. 6325(b)(2)(B) of the Internal Revenue Code)

WHEREAS, Ernest J. & Regina A. Grabiec ----------

Of P. O. Box 211 ----------, City of ----------,

County of Queen Anne's ----------, State of Maryland ---------,

is indebted to the United States for unpaid internal revenue tax in the sum of thirty-four thousand six hundred thirty-five and 52/100 ----- Dollars ($ 34,635.52)

lawfully assessed, to wit:

AUG 30-84 * 28603 ******6.00
AUG 30-84 A 28603 ******6.00

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	7912	7-13-81	176-22-3742	3,921.05
1040	8012	9-29-82	176-22-3742	16,366.58
1040	8112	9-29-82	176-22-3742	5,231.37
1040	8212	5-26-83	176-22-3742	2,927.27
941	8109	11-15-82	52-0900078	146.60
941	8112	7-12-82	52-0900078	1,322.21
941	8203	7-12-82	52-0900078	1,014.09
941	8206	2-21-83	52-0900078	1,241.17
941	8209	2-21-83	52-0900078	1,248.53
941	8212	2-14-83	52-0900078	883.99
940	8112	7-26-82	52-0900078	225.31
940	8212	2-14-83	52-0900078	107.35
			TOTAL	$ 34,635.52

1984 AUG 30 AM 9:04

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

WHEREAS, the lien of the United States, Federal Number 82-S-274; 83-S-665; 82-S-273; 83-S-385, for said tax has attached to certain property described as: ALL that lot or parcel of land situate, lying and being in the Town of Centreville, Third Election District of Queen Anne's County, State of Maryland, being the Northeast corner of the intersection of Liberty Street and Water Street, being bounded on the East by the land formerly of Alan L. Goldstein and bounded on the North by the land of Katherine C. O'Neal and Olive I. Chilcutt.

BEING all and the same land and premises which were granted and conveyed unto Ernest J. Grabiec and Regina A. Grabiec, his wife, by deed from Louis A. Berwanger, Jr., and Helen M. Berwanger, his wife,

(Use this space for continued description of property)

dated May 8, 1979 and recorded among the land records of Queen Anne's County in Liber M.W.C. No. 149, folio 547.

CLERK, CIRCUIT COURT

1984 AUG 14 PM 4:23

QUEEN ANNE'S COUNTY

AUG 14-84 A 927993 ******6.00

WHEREAS, the District Director of Internal Revenue has determined that the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, is now valueless;

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

WITNESS my hand at Baltimore, Maryland, on this, the 8th day of August, 19 84.

SIGNATURE	TITLE
Teddy R. Kern By: Harvey L. Hammer	Chief, Special Procedures Staff

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

FORM 669-C (REV. 9-71)

GPO 920-985

No. 869

United States

vs.

Donatello Chanley, Lena

Notice of Tax Lien

Filed this 10th day of May, 1983, at 9:48 a.m.

TSP 1, folio 48

Marguerite W. Marden

(Clerk (or Registrar).

Form 668 (Rev 12-82)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchasers, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lie Creditors.**—The lien imposed by section 6321 shall not b valid as against any purchaser, holder of a security interes mechanic's lienor, or judgment lien creditor until notic thereof which meets the requirements of subsection (f) h been filed by the Secretary.

(b) **Protection For Certain Interests Even Thoug Notice Filed.**—Even though notice of a lien imposed by se tion 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 # 869

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-386	RECEIVED CLERK, CIRCUIT COURT 1983 MAY 10 PM 1:38 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

Donatellis Chandlery, Inc. a corporation

Residence c/o Craig L. Siebert
192 Duke of Gloucester Street
Annapolis, Maryland 21401

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	12-31-82	52-0976043	02-28-83	03-30-89	613.34

Place of filing
Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

Total $ 613.34

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

the 9th day of May, 19 83

Signature Bradley T. Miller
Bradley T. Miller

Title
Revenue Officer

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

Part 1 — To be kept by recording office

No. 870

United States

vs.

Wm. S. Wyatt, Jr.
d/b/a
Circle
Restaurant

Notice of Tax Lien

Filed this 17th day of May, 1983, at 10:45 A.M.

Marguerite W. Murphy
(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 870

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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.

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

BA:8250:JW

Form **668**
(Rev. December 1982)

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	83-0-3411	

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
1983 MAY 17 AM 10:45
QUEEN ANNE'S COUNTY

Name of taxpayer
William S. Wyatt Jr.
d/b/a Circle Restaurant

Residence
Chester Corner
Chester, Maryland 21619

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	06-30-82	52-1251290	09-27-82	10-27-88	$ 2,020.34
				Total	$ 2,020.34

Place of filing
Clerk Of Circuit Court
Queen Anne County
Centerville, Maryland 21617

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

the 29 day of April, 1983.

Signature	Title
B. K. Molinaro B K Molinaro	Acting Chief, Collection Office Function

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

870

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. 12-82)

BA:8250:JW

Form 668
(Rev. December 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	83-0-3411	

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 17, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

CLERK'S OFFICE
1983 DEC 28 AM 10:19
QUEEN ANNE'S COUNTY

Name of taxpayer: William S. Wyatt Jr.
d/b/a Circle Restaurant

Residence: Chester Corner
Chester, Maryland 21619

[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)
941	06-30-82	52-1251290	09-27-82	10-27-88	$ 2,020.34
				Total	$ 2,020.34

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

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

the 23rd day of December, 19 83

Signature: Joan Thomas

Title: Supervisore, Procedures & Insolvency Unit

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

No. 871

United States

vs.

Ralph McKinley Dodd

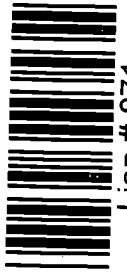
Notice of Tax Lien

Filed this 18th day of May, 19 83, at 10:43 A m.

JSP 1 Folio 48

Marguerite M Mankin (Clerk (or Registrar).

Form 668 (Rev 12-82)



Lien # 871

COF:53:RI/kr

Form **668**
(Rev. December 1982)

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	83-0-3912	

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
1983 MAY 18 AM 10:43
QUEEN ANNE'S COUNTY

Name of taxpayer

Ralph McKinley Dodd

Residence

Box 51
Church Hill, MD 21628

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040/30	12-31-81	215-26-5081	05-09-83	06-08-89	$ 10,037.10
				Total	$ 10,037.10

Place of filing

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

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

the 11th day of May, 1983

Signature	Title
B. K. Molinaro	Acting Chief, Collection Office Function

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

Form 668 (Rev. 12-82)

Part 2 — To be signed and returned to the Internal Revenue Service

No. 872

United States

vs.

Donald M. Cunshaw

Notice of Tax Lien

Filed this 27th day of May, 19 83, at 11:00 A.m.

Marguerite Ann Pettingill
(Clerk (or Registrar).

Sep 1 Lois 48

Form 668 (Rev 12-82)

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 # 872

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83PG23-956	

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. Cronshaw

Residence

P.O. Box E
Laurel, Md., 20810

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
941/01	06-30-75	52-0937865	12-22-75	01-22-88	1,678.21
941/01	09-30-75	"	01-26-76	02-26-88	1,858.20
941/01	12-31-75	"	02-24-76	03-24-88	3,104.93
941/01	06-30-76	"	09-27-76	10-27-88	1,812.25
941/01	09-30-76	"	03-14-77	04-14-89	3,215.79
941/01	12-31-76	"	03-28-77	04-28-89	1,763.10
				Total	$ 13,432.48

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

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

the 23rd day of May, 19 83

Signature: Barbara A. Hill

Barbara A. Hill

Title: Revenue Officer

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

Form 668 (Rev. 12-82)

Part 1 — To be kept by recording office

No. 873

United States

vs.

Kellum, William & Margaret

Notice of Tax Lien

Filed this 31st day of May, 19 82, at 1:32 p.m.

Book 1 Folio 48

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 873

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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.

IA8311:KA

Form **668** (Rev. December 1982)

Department of the Treasury · Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Baltimore

Serial Number: 83-0-3613

For Optional Use by Recording Office

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

Name of taxpayer: William & Margaret Kellum

Residence: R D 1, Box 64 C
Queen Anne, MD 21657

IMPORTANT RELEASE INFORMATION:— With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-80	214-38-0647	02-08-82	03-10-88	1,296.60
1040	12-31-81	214-38-0647	08-16-82	09-15-88	124.84

Place of filing: Clerk of Circuit Court
Queen Anne County
Centerville, MD 21617

Total $ 1,421.44

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

the 2nd day of May, 19 83

Signature: B K Molinaro
B. K. Molinaro

Title: Acting Chief, Collection Office Function

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

Part 1 — To be kept by recording office

United States

vs.

William & Margaret Kellum

Release of Tax Lien

Filed this 18th day of

March, 19 88 10:19 A.M.,

and proper entry made in TSP

Book No. 1, page 48

Marguerite Ann Hawkins

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	528434985	RECEIVED CLERK, CIRCUIT COURT 1988 MAR 18 AM 10: 19 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 31, 19 83 is authorized to note the books to show the release of this lien for these taxes and additions. book: 48, page: serial #: 873, ucc #:

Name of Taxpayer
WILLIAM & MARGARET KELLUM

Residence
R D 1 BOX 61C
QUEEN ANNE, MD 21657

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	214-38-0647	7-08-82	3-10-88	1296.60
1040	12-31-81	214-38-0647	8-16-82	9-15-88	124.84
**********	**********	**********	**********	**********	**********

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

Total $ 1421.44

This certificate was prepared and signed at Baltimore, MD, on this, the 15th day of March, 19 88.

Signature Joria Brooks

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. 874

United States

vs.

William H. Kellum, Sr.
d/b/a W. H. Kellum
Backhoe Service

Notice of Tax Lien

Filed this 31st day of May, 19 83, at 1:30 P.m.
Sep 1 Folio 48

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 valid as against any purchaser, holder of a security intere mechanic's lienor, or judgment lien creditor until no thereof which meets the requirements of subsection (f) l been filed by the Secretary.

(b) **Protection For Certain Interests Even Thou Notice Filed.**—Even though notice of a lien imposed by s tion 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 # 874

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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.

:BA8311:DJ

Form **668**
(Rev. December 1982)

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	83-0-3630	

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

Name of taxpayer
William H. Kellum Sr.
d/b/a William H. Kellum Backhoe Service

Residence
1191 Stoney Run Road
Hanvor, MD. 21076

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	06-30-79	52-0966054	10-29-79	11-28-85	1,268.37
941	12-31-80	52-0966054	06-15-81	07-15-87	241.30
941	06-30-80	52-0966054	05-25-81	06-24-87	631.36
941	09-30-80	52-0966054	06-08-81	07-08-87	1,819.82
941	09-30-82	52-0966054	12-31-82	01-30-89	105.15
				Total	$ 4,066.00

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

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

the 19 day of May, 19 83

Signature	Title
B K Molinaro B. K. Molinaro	Acting Chief, Collection Office Function

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

No. 875

United States

vs.

John + Betty M. Gross

Notice of Tax Lien

Filed this 14th day of June, 19 83, at 10:15 a.m.

Gap 1 Folio 48

(Clerk (or Registrar).

Marguerite M. Marshall

Form 668 (Rev 12-82)

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 Lir Creditors.**—The lien imposed by section 6321 shall not valid as against any purchaser, holder of a security intere mechanic's lienor, or judgment lien creditor until not thereof which meets the requirements of subsection (f) h been filed by the Secretary.

(b) **Protection For Certain Interests Even Thou Notice Filed.**—Even though notice of a lien imposed by s tion 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 # 875

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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.

:IA8302:DJ

Form **668**
(Rev. December 1982)

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	83-0-4168	

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
1983 JUN 14 AM 10: 15
QUEEN ANNE'S COUNTY

Name of taxpayer

John & Betty M. Gross

Residence

Route 1 Box 5
Centerville, MD. 21617

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040A	12-31-79	213-24-2455	09-13-82	10-13-88	1,088.64
1040A	12-31-81	213-24-2455	05-31-82	06-30-88	1,662.43
				Total	$ 2,751.07

Place of filing

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

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

the 27th day of May, 1983.

Signature	Title
B. K. Molinaro B. K. Molinaro	Acting Chief, Collection Office Function

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

875

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. 12-82)

#148302:DJ

Form 668 (Rev. December 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	83-0-4168	

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 14, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

CLERK'S OFFICE
1984 MAY 25 AM 10 24
QUEEN ANNE'S COUNTY

Name of taxpayer

John & Betty M. Gross

Residence

Route 1 Box 5
Centerville, MD. 21617

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)
1040A	12-31-79	213-24-2455	09-13-82	10-13-88	1,088.64
1040A	12-31-81	213-24-2455	05-31-82	06-30-88	1,662.43
				Total	$ 2,751.07

Place of filing

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

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

the 22 day of May, 19 84.

Signature	Title
Joan Thomas	Supervisor, P & I Unit

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

mm

Form 668 (Rev. 12-82)

Part 3 — To be used for recording Purposes

No. 876

United States

vs.

Daniel J. & Joan L. Kramer

Notice of Tax Lien

Filed this 22nd day of June, 19 83, at 11:20 a.m.

ISP / Folio 48

(Clerk (or Registrar).

Marguerite Ed Manbin

Form 668 (Rev 12-82)

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 # 876

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-489	

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

Daniel F. & Joan L. Kramer

Residence

McDaniel, Maryland 21647

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-75	025-24-9560	07-06-81	08-05-87	29,732.53
				Total	$ 29,732.53

Place of filing

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

1256

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

the 21st day of June, 19 83

Signature

Gary Britton

Title

Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

876

United States

vs.

Daniel F. Kramer
Joan L. Kramer

Release of Tax Lien

Filed this 9th day of

Jan, 19 84 2:25 P. M.,

and proper entry made in _____

_____ Book No. _____, page _____

Marguerite W Markin

Clerk (or Registrar).

Form 668 (Rev. 12-82)

Form 668
(Rev. December 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	83-8-489	

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 22, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of taxpayer

Daniel F. & Joan L. Kramer

Residence

McDaniel, Maryland 21647

[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	12-31-75	025-24-9560	07-06-81	08-05-87	29,732.53

1984 JAN -9 PM 2:20
QUEEN ANNE'S COUNTY
CLERK, CIRC.

Place of filing: Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617 1256

Total $ 29,732.53

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

the 5th day of January, 19 84

Signature: Joan Thomas

Title: Supervisor, P & I Unit

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

G.C.B.

Form 668 (Rev. 12-82)

Part 3 — To be used for recording Purposes

No. 877

United States

vs.

Enterprises of Seward, Inc

Notice of Tax Lien

Filed this 27th day of June, 19 83, at 10:52 a.m.

Marguerite M. Mansfield

(Clerk (or Registrar).

ISP 1 Folio 48

Form 668 (Rev 12-82)

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 # 877

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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-530	RECEIVED CLERK, CIRCUIT COURT 1983 JUN 27 AM 10 52 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

Enterprises of Seward Inc, a corporation

Residence

Rt 50 Kent Narrows
Grasonville, Md 21638

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	03-31-82	52-1232927	07-12-82	08-11-88	97.05

Place of filing

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

1256 **Total** $ 97.05

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

the 24th day of June, 19 83.

Signature: Bradley T Miller (signed)
Bradley T Miller

Title: Revenue Officer

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

Part 1 — To be kept by recording office

877

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. 12-82)

Form **668**
(Rev. December 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-S-530	

I certify that as to the following-named taxpayer, the requirements of section 6325(a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 27, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of taxpayer

Enterprises of Seward Inc, a corporation

Residence

Rt 50 Kent Narrows
Grasonville, Md 21638

[redacted]

CLERK OF THE CIRCUIT COURT
1984 JAN -3 AM 11:29
QUEEN ANNE'S COUNTY

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	03-31-82	52-1232927	07-12-82	08-11-88	97.05

Place of filing

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

1256 Total $ 97.05

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

the 29th day of December, 19 83

Signature	Title
Joan Thomas	Supervisor, Procedures & Insolvency Unit

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

Form 668 (Rev. 12-82)

Part 3 — To be used for recording Purposes

No. 878

United States

vs.

Norman H. Layton

Notice of Tax Lien

Filed this 27th day of June, 1983, at 10:52 a.m.

Marguerite M. Mangin

(Clerk (or Registrar).

JSP 1 Folio 48

Form 668 (Rev 12-82)

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 # 878

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-518	RECEIVED CLERK, CIRCUIT COURT 1983 JUN 27 AM 10:51 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

Norman H Layton

Residence

Rt 2 Box 311
Centreville, Md 21617

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-80	213-42-2444	09-28-81	10-28-87	615.53
				1256 Total	$ 615.53

Place of filing

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

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

the 23rd day of June, 19 83

Signature Bradley T Miller

Bradley T Miller

Title Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

No. 879

United States

vs.

Norman + Maria Layton

Notice of Tax Lien

Filed this 27th day of June, 19 83, at 10:52 a.m.

Marguerite M. Marbin

(Clerk (or Registrar).

Form 668 (Rev 12-82)

Sep 1 Folio 48

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 # 879

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-529	RECEIVED CLERK, CIRCUIT COURT 1983 JUN 27 AM 10:52 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

Norman & Maria Layton

Residence

Rt 2 Box 311
Centreville, Md 21617

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-79	213-42-2444	05-~~08~~-80	06-04-86	480.55
				1256 Total	$ 480.55

Place of filing

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

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

the 24th day of June, 19 83

Signature	Title
Bradley T Miller	Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

No. 880

United States

vs.

Robert J. Davis

Notice of Tax Lien

Filed this 8th day of June, 1983, at 10:24 a.m.

Form 668 (Rev 12-82)

Lyle L. Gobie 48

(Clerk (or Registrar).

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchasers, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(b) **Protection For Certain Interests Even Though Notice Filed.**—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) **Place For Filing Notice; Form.—**

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

(A) Under State Laws.—

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

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

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

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

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

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

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

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

Lien # 880

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Baltimore

Serial Number: 83-S-531

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1983 JUN 28 AM 10: 24
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

Robert T Davis

Residence

3101 Crafford Dr Apt 521
Oxon Hill, Md 20722

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-77	579-26-9983	06-08-81	07-08-87	3254.13
1040	12-31-79	579-26-9983	10-05-81	11-04-87	3030.35
1040	12-31-80	579-26-9983	06-01-81	07-01-87	5152.39

Place of filing

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

1256 **Total** $ 11436.87

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

the 24th day of June, 1983

Signature: Bradley T Miller

Title: Revenue Officer

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

Part 1 — To be kept by recording office

No. 881

United States

vs.

Michael C. & Darlene M. Parker

Notice of Tax Lien

Filed this 30th day of June, 19 83 at 10:36 A m.

TS P#1, folio 48

Mequenta Co. Master

Clerk (or Registrar)

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

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

If eny person lieble to pey eny tex neglects or refuses to pey the same efter demand, the amount (including any interest, additionel emount, eddition to tax, or assessable penelty, together with eny costs that may accrue in eddition theretol shall be e lien in favor of the United States upon all property end rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless enother date is specilically fixed by lew, the lien imposed by section 6321 shell arise at the time the essessment is made and shall continue until the liability for the amount so essessed (or a judgment egainst the taxpayer erising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechenic's Lienors, And Judgment Lien Creditors.** — The lien imposed by section 6321 shell not be velid es egeinst any purcheser, holder of e security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) hes been filed by the Secretery.

(b) **Protection For Certain Interests Even Though Notice Filed.** — Even though notice of a lien imposed by section 6321 hes been filed, such lien shell not be velid -

(f) **Place For Filing Notice, Form.** —

(1) Place For Filing. - The notice referred to in eubsection (e) shell be filed -

(A) Under State Lews. -

(i) Reel Property. - In the cese of reel property, in one office within the Stete (or the county, or other governmentel subdivision), es designeted by the lews of such Stete, in which the property eubject to the lien is situeted; end

(ii) Personel Property. - In the cese of personel property, whether tengible or intangible, in one office within the Stete (or the county, or other governmentel subdivision), es designeted by the lews of such Stete, in which the property subject to the lien is situeted; or

(B) With Clerk Of District Court. - In the office of the clerk of the United Stetes district court for the judiciel district in which the property subject to lien is situeted, whenever the Stete has not by law designeted 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 Columbie.

(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 personel property, whether tangible or intengible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragreph (2) (B), the residence of e corporetion or partnership shell be deemed to be the place at which the principel executive office of the business is located, and the residence of e texpeyer 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 Secretery. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of e notice of lien.

Lien # 881

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

(1) **General Rule.** — Unless notice of lien is refiled in the menner prescribed in paregraph (2) during the required refiling period, such notice of lien shell be treeted es filed on the dete on which it is filed (in eccordence with subsection (f)) efter the expiretion of such refiling period.

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

(A) if -

(i) such notice of lien is refiled in the office in which the prior notice of lien was filed, end

(ii) in the case of reel property, the fect of refiling is entered end recorded in en index to the extent required by subsection (f)(4); end

(B) in eny cese in which, 90 deys or more prior to the dete of e refiling of notice of lien under subperegreph (A), the Secretery received written information (in the menner prescribed in reguletions issued by the Secretery) concerning e chenge in the taxpeyer's residence, if e notice of such lien is elso filed in eccordence with subsection (f) in the State in which such residence is loceted.

(3) **Required Refiling Period.** — In the case of any notice of lien, the term "required refiling period" means -

(A) the one-yeer period ending 30 deys 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.

(e) **Release Of Lien.** — Subject to such regulations es the Secretary may prescribe, the Secretery shell issue e certificate of release of eny lien imposed with respect to any internel revenue tex not later than 30 days efter the dey on which -

(1) Liability Satisfied or Unenforceable. - The Secretary finds that the liebility 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 emount assessed, together with ell interest in respect thereof, within the time prescribed by law (including any extension of such timel, end that is in accordance with such requirements relating to terms, conditions, and form of the bond end sureties thereon, as mey 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 emount of outstending lien. - If e notice of lien hes been filed pursuent to section 6323(f), the emount of the outstending obligetion secured by such lien mey be disclosed to eny person who furnishes setisfactory written evidence thet he hes e right in the property subject to such lien or intends to obtain e right in such property.

:IA8249:DJ

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

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	83-0-4632	RECEIVED CLERK. CIRCUIT COURT 1983 JUN 30 AM 10:36 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

Michael C. & Darlene M. Parker

Residence P.O. Box 422
Stevensville, MD. 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-80	212-62-0828	07-05-82	08-04-88	3,960.44

Place of Filing

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

Total $ 3,960.44

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

the 24 day of Jun, 19 83.

Signature BKMolinaro B. K. Molinaro

Title A/Chief, Collection Office Function

(**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)*

Part 1 — To be Kept by Recording Office

881

United States

vs.

Michael C. &
Darlene M. Parker

Release of Tax Lien

Filed this 14th day of July, 1988 M.,

and proper entry made in

TSP Book No. 1, page 48

Marguerite A. Mankin

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	528448049	

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 30, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions. book: , page: 48 serial #: 881, ucc #:

Name of Taxpayer MICHAEL C & DARLENE M PARKER

Residence PO BOX 422
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	12-31-80	212-62-0828	7-05-82	8-04-88	3960.44

RECEIVED
CLERK, CIRCUIT COURT
1988 JUL 14 AM 10:45
QUEEN ANNE'S COUNTY

Place of Filing

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

Total $ 3960.44

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

the 6th day of July, 19 88.

Signature [signature]

Titie 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. GOVERMENT PRINTING OFFICE: 1985-461-511

EL 38-2094235

No. 882

United States

vs.

Gladys L. Cockey, transferee

Notice of Tax Lien

Filed this 1st day of July, 19 83, at 10:25a m.

Marguerite M. Sanders

(Clerk (or Registrar).

JSP1 Folio 48

Form 668 (Rev 12-82)

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 # 882

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-A-739	

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
1983 JUL -1 AM 10 25
QUEEN ANNE'S COUNTY

Name of taxpayer

Gladys Q. Cockey, Transferee

Residence
Bay City Box 2321
Stevensville, MD 21666

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1120	12-31-74	217-30-3357N	4-4-83	5-4-89	4665.76
1120	12-31-75	217-30-3357N	4-4-83	5-4-89	363.54
				Total	$ 5029.30

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

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

the 27th day of June, 1983

Signature	Title
Tina M. Wilson Tina M. Wilson	Revenue Officer 1506

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

882

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	528317453	

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 1, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions. book: 1, page: 48 serial #: 882, ucc #:

RECEIVED
CLERK, CIRCUIT COURT
1987 APR -6 AM 11:37
QUEEN ANNE'S COUNTY

Name of Taxpayer GLADLYS Q COCKEY TRANSFEREE

Residence BAY CITY BOX 2321
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)
1120	12-31-74	217-30-3357N	4-04-83	5-04-89	4665.76
1120	12-31-75	217-30-3357N	4-04-83	5-04-89	363.54
**********	**********	**********	**********	**********	**********

Place of Filing

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

Total $ 5029.30

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

the 1st day of April, 19 87.

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. GOVERNMENT PRINTING OFFICE: 1985-461-511

EL38-2094235

No. 883

United States

vs.

Neal Bowden

Notice of Tax Lien

Filed this 27th day of July, 1983, at 11:51 A.M.

Phyllis Bowie Clerk

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 883

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-B-13-792	

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
1983 JUL -5 AM 11:01
QUEEN ANNE'S COUNTY

Name of taxpayer

Neal Blinken

Residence

768 Kent Point Road
Stevensville, Maryland 21666

IMPORTANT RELEASE INFORMATION. — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-78	212-42-1446	05-10-82	06-09-88	772,316.43
Place of filing: Clerk of Circuit Court Queen Anne's County Centerville, Maryland 1256				Total	$ 772,316.43

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

the 22nd day of June, 1983

Signature	Title
Richard Topper for R. Murphy	Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

No. 884

United States

vs.

Lester C. Leonard, Jr.

Notice of Tax Lien

Filed this 7th day of July, 19 83, at 11:20 a.m.

(Clerk (or Registrar).

SEP 1 Folio 48

Form 668 (Rev 12-82)

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 # 884

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-521	

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
1983 JUL -7 AM 11: 20
QUEEN ANNE'S COUNTY

Name of taxpayer

Lester C. Leonard, Jr.

Residence

P.O. Box 218
Centreville, Maryland 21617

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	06-30-82	53-0239931	12-27-82	01-26-89	5,791.75
Place of filing	Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617			Total	$ 5,791.75
		1256			

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

the 22nd day of June, 19 83

Signature: Bradley T. Miller

Bradley T. Miller

Title: Revenue Officer

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

Part 1 — To be kept by recording office.

Form 668 (Rev. 12-82)

884

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. 12-82)

Form **668**
(Rev. December 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	83-S-521	

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 7, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

8 8 4
CLERK, CIRCUIT COURT
1984 JUN 13 AM 10 58
QUEEN ANNE'S COUNTY

Name of taxpayer
Lester C. Leonard, Jr.

Residence
P.O. Box 218
Centreville, Maryland 21617

[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)
941	06-30-82	53-0239931	12-27-82	01-26-89	5,791.75

Place of filing
Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

Total $ 5,791.75

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

the 11 th day of June, 19 84

Signature Joan Thomas

Title Supervisor, P & I Unit

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

pg

Form 668 (Rev. 12-82)

Part 3 — To be used for recording Purposes

No. 885

United States

vs.

Glaser, John + Marion H.

Notice of Tax Lien

Filed this 28th day of July, 19 83, at 12:45 P.m.

Marguerite M. Marbin

(Clerk (or Registrar).

TSP 1 Folio 48.

Form 668 (Rev 12-82)

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

Lien # 885

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 (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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-610	

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 & Marion H. Glaser

Residence

383-A Bayside Drive
Chester, Maryland 21619

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-82	200-24-9236	05-23-83	06-22-89	4,250.45
				Total	$ 4,250.45

Place of filing

Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

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

the 25th day of July, 19 83

Signature

Bradley T. Miller

Title

Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

885

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. 12-82)

Form **668**
(Rev. December 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	83-S-610	RECEIVED CLERK, CIRCUIT COURT 1983 AUG 15 PM 1:00 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 July 28, 1983, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of taxpayer

John & Marion H. Glaser

Residence

383-A Bayside Drive
Chester, Maryland 21619

[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	12-31-82	200-24-9236	05-23-83	06-22-89	4,250.45
				Total	$ 4,250.45

Place of filing

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

1256

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

the 10 day of August, 1983

Signature Joan Thomas

Title Supervisor, P & I Unit

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

mm

Form 668 (Rev. 12-82)

Part 3 — To be used for recording Purposes

No. 886

United States

vs.

Hoyt, Timothy W. + Sally L.

Notice of Tax Lien

Filed this 28th day of July, 19 83, at 12:45 P.m.

Marguerite Lee Mangum (Clerk (or Registrar).

TSP 1 Folio 48

Form 668 (Rev 12-82)

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 # 886

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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.

IA:8310:JW

Form **668**
(Rev. December 1982)

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	83-0-5347	

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

Timothy W. Sally L. Hoyt

Residence

Rt. 1 Box 3
Chester, Maryland 21619

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-79	215-36-0248	11-01-82	12-01-88	$ 3,821.66
Place of filing: Clerk Of Circuit Court Queen Anne County Centerville, Maryland 21617				Total	$ 3,821.66

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

the 25th day of July, 19 83

Signature	Title
B. K. Molinaro	Acting Chief, Collection Office Function

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

886

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. 12-82)

IA:0310:JE

Form **668**
(Rev. December 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	83-0-5347	

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

RECEIVED
CLERK, CIRCUIT COURT
1986 JUN 18 AM 9:40
QUEEN ANNE'S COUNTY

Name of taxpayer

Timothy W. Sally L. Hoyt

Residence

Rt. 1 Box 3
Chester, Maryland 21619

[redacted]

TSP. 1 Folio 48

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	215-36-0248	11-01-82	12-01-88	$ 3,821.66
				Total	$ 3,821.66

Place of filing

Clerk Of Circuit Court
Queen Anne County
Centerville, Maryland 21617

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

the 17th day of June, 19 86

Signature

Joan Thomas

Title

Supervisor, P & I Unit

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

ym

Form 668 (Rev. 12-82)

Part 3 — To be used for recording Purposes

No. 887

United States

vs.

Menah, Walter Ronald

Notice of Tax Lien

Filed this 29th day of July, 19 82, at 1:30 P m.

Form 668 (Rev 12-82)

(Clerk (or Registrar).

DSP Holds 48 Hr Ltr Sgt.

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 # 887

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

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

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

(B) In any case in which 90 days or more prior to the date of a refiling of notice of lien under 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-619	RECEIVED CLERK, CIRC... 1983 JUL 29 PM 12: 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

Walter Ronald Mench

Residence

Route 1, Box 166

Grasonville, Maryland 21638

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	52-1206476	04-12-82	05-12-88	2,284.85
940	12-31-81	52-1206476	05-17-82	06-16-88	394.20

Place of filing

Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland 21617 1256

Total $ 2,679.05

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

the 27th day of July, 19 83

Signature	Title
Bradley J. [signature]	Revenue Officer

(**Note:** *Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax Lien G.C.M. 25419, 1950-1, C.B. 125.)*

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

of 887

United States

vs.

Walter Ronald Mench

Release of Tax Lien

Filed this 15th day of

August, 19 84 12:55 P. M.,

and proper entry made in

TSP 1 Book No. 1, page 48

TSP 1 As/10 48

Marguerite W. Marken

Clerk (or Registrar).

Form 668 (Rev. 12-82)

Form **668** (Rev. December 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	83-S-619	

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 29, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK. CIRCUIT COURT
1984 AUG 15 PM 12:55
QUEEN ANNE'S COUNTY

Name of taxpayer: Walter Ronald Mench

Residence: Route 1, Box 166
Grasonville, Maryland 21638

[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)
941	06-30-81	52-1206476	04-12-82	05-12-88	2,284.85
940	12-31-81	52-1206476	05-17-82	06-16-88	394.20

Place of filing: Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland 21617 1256

Total $ 2,679.05

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

the 13 day of August, 19 84

Signature: Joan Thomas

Title: Supervisor, P & I Unit

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

mm

Part 3 — To be used for recording Purposes

No. 888

United States

vs.

Blinken, Neal

Notice of Tax Lien

Filed this 1st day of Aug., 19 83, at 10:15 A.m.

(Clerk (or Registrar).

JSP Folio 48

Form 668 (Rev 12-82)

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 # 888

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

Department of the Treasury · Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Baltimore

Serial Number: 83-B-13-895

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1983 JUL 32 AM 10: 12
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

Neal Blinken

Residence

768 Kent Point Road
Stevensville, Maryland 21666

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040/30	12-31-74	212-42-1446	06-08-83	07-08-89	21,474.02
				Total	$ 21,474.02

Place of filing

Clerk of the Circuit Court
of Queen Ann County
Centerville, Maryland

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

the 27th day of July, 19 83

Signature /lh Robert Murphy

Robert Murphy

Title: Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

No. 889

United States

vs.

Dana O. Mallett

Notice of Tax Lien

Filed this 31st day of Aug, 19 83, at 10:47 A m.

TSP#1 (Yolo 48

Marguerite O. Wells

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 889

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-617	RECEIVED CLERK, CIRCUIT COURT 1983 AUG -3 AM 10:47 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, Maryland 21666

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-82	487-44-8145	06-27-83	07-27-89	2,593.50

Place of filing

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

1256

Total $ 2,593.50

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

the 27th day of July, 19 83

Signature: Bradley T. Miller

Title: Revenue Officer

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

Part 1 — To be kept by recording office

589

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)

^P004: 528459541

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	528459541	

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 03, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

CLERK, CIRCUIT COURT
1990 JUL -2 AM 10:38
QUEEN ANNE'S COUNTY

Name of Taxpayer JANE A TASLER

Residence KENT COVE 3 B-2
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	48		889

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	12/31/82	487-44-8145	06/27/83	07/27/89	2593.50

Place of Filing

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

Total $ 2593.50

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

the 28th day of June, 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:1988-0-202-018/85958

No. 890

United States

vs.

Smoody Co. & Sally & Dayt

Notice of Tax Lien

Filed this 8th day of Aug., 1983, at 11:39 a.m.

TSP #1, Lake Co. - Montini

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 890

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) **Refiled 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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	5201-83X-26-776	

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
1983 AUG -8 AM 11:29
QUEEN ANNE'S COUNTY

Name of taxpayer

Timothy W & Sally L Hoyt

Residence

Rt 1, Box 3
Chester, Md. 21619

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040-30	12-31-79	215-36-0248	04-21-80	05-21-86	3,821.66
				Total	$ 3,821.66

Place of filing

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

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

the 3rd day of August, 1983

Signature

Title

Acting Group Manager (2676)

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

890

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. 12-82)

Part 3 — To be used for recording Purposes

Form 668 (Rev. 12-82)

Form **668**
(Rev. December 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	5201-831-26-776	

RECEIVED
CLERK, CIRCUIT COURT
1986 JUN 18 AM 9:40
QUEEN ANNE'S COUNTY
89

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 Aug 8, 1983, is authorized to note the books to show the release of this lien for these taxes and additions.

TSP. 1 Folio 48

Name of taxpayer

Timothy W & Sally L Hoyt

Residence

Rt 1, Box 3
Chester, Md. 21619

[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	12-31-79	215-36-0248	04-21-80	05-21-86	3,821.66
				Total	$ 3,821.66

Place of filing

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

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

the 17th day of June, 19 86

Signature	Title
Joan Thomas	Supervisor, P & I Unit

(Note: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax Lien G.C.M. 21419, 1950-1 C.B. 125.)

No. 891

United States

vs.

Grabiec, Ernest J. + Regina A.

Notice of Tax Lien

Filed this 10th day of August, 19 83, at 11:22 Am.

Marguerite M. Manson

(Clerk (or Registrar).

ISP / Folio 48

Form 668 (Rev 12-82)

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 valid as against any purchaser, holder of a security intere mechanic's lienor, or judgment lien creditor until no thereof which meets the requirements of subsection (f) been filed by the Secretary.

(b) **Protection For Certain Interests Even Thou Notice Filed.**—Even though notice of a lien imposed by s tion 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 # 891

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Baltimore

Serial Number: 83-S-665

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1983 AUG 10 AM 11: 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: Ernest J. & Regina A. Grabiec

Residence: P.O. Box 211
Centreville, Maryland 21617

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)*
1040	12-31-82	176-22-3742	05-16-83	06-15-89	2,921.17

Place of filing: Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617 1256

Total $ 2,921.17

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

the 5th day of August, 1983

Signature: Bradley T. Miller
Bradley T. Miller

Title: Revenue Officer

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

Part 1 — To be kept by recording office

FORM 669-C (REV. SEPT. 1971)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

(Sec. 6325(b)(2)(B) of the Internal Revenue Code)

WHEREAS, Ernest & Regina Grabiec ----------

Of P. O. Box 211 ----------, City of ----------,

County of Queen Anne's ----------, State of Maryland ---------,

is indebted to the United States for unpaid internal revenue tax in the sum of twenty-seven thousand two hundred sixty-two and 08/100 --- Dollars ($ 27,262.08)

lawfully assessed, to wit:

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	8012	9-29-82	176-22-3742	19,103.54
1040	8112	9-29-82	176-22-3742	5,231.37
1040	8212	5-16-83	176-22-3742	2,927.17
			OCT 18-83 *	26589 ******6.00
			OCT 18-83 A	26589 ******6.00
			TOTAL	$ 27,262.08

RECEIVED CLERK, CIRCUIT COURT 1983 OCT 18 PM 2:49 QUEEN ANNE'S COUNTY

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

WHEREAS, the lien of the United States, Federal Number 82-S-274 83-S-665, for said tax has attached to certain property described as: BEGINNING for the same at a point on the southeast side of Maryland Route 305 (30' wide), said point being N 52 degrees 38 minutes 30 seconds East - 750.31 feet from the point of curve at the end of the fourth line (N 57 degrees 35 minutes 20 seconds E - 252.62 feet) in the deed from Baldwin to Ambulitter Corporation; and running, thence, by and with the southeast side of Maryland Route 305 N 52 degrees 38 minutes 30 seconds East, 200.37 feet to a new division line between the herein described lands and other lands of Ambulitter; thence, by and with said new division line the nine following courses and distances: (1) S 33 degrees 52 minutes

(Use this space for continued description of property)

minutes E - 15.00 feet to an iron pipe; (2) S 33 degrees 52 minutes E 681.10 feet to an iron pipe; (3) N 56 degrees 08 minutes E - 300.81 feet to an iron pipe; (4) S 33 degrees 52 minutes E - 405.00 feet to an iron pipe; (5) S 56 degrees 08 minutes W - 734.81 feet to an iron pipe; (6) N 33 degrees 52 minutes W - 405.00 feet to an iron pipe; (7) N 56 degrees 08 minutes E - 234.00 feet; (8) N 33 degrees 52 minutes W - 668.90 feet; and (9) N 33 degrees 52 minutes W - 15.00 feet to the place of beginning. CONTAINING in all 10.000 acres of land, more or less. .....

WHEREAS, the District Director of Internal Revenue has determined that the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, is now valueless;

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

WITNESS my hand at Baltimore, Maryland, on this, the 3rd day of October, 19 83.

SIGNATURE Teddy R. Kern	TITLE
By: [signature]	Chief, Special Procedures Staff

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

FORM 669-C (REV. 9-71)

GPO-920-985

DEPARTMENT OF THE TREASURY

669-C
(REV. SEPT. 1971)

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

(Sec. 6325(b)(2)(B) of the Internal Revenue Code)

WHEREAS, Ernest J. & Regina A. Grabiec ----------

Of P. O. Box 211 ----------, City of ----------,

County of Queen Anne's ----------, State of Maryland ---------,

is indebted to the United States for unpaid internal revenue tax in the sum of thirty-four thousand six hundred thirty-five and 52/100 ----- Dollars ($ 34,635.52)

lawfully assessed, to wit:

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	7912	7-13-81	176-22-3742	3,921.05
1040	8012	9-29-82	176-22-3742	16,366.58
1040	8112	9-29-82	176-22-3742	5,231.37
1040	8212	5-26-83	176-22-3742	2,927.27
941	8109	11-15-82	52-0900078	146.60
941	8112	7-12-82	52-0900078	1,322.21
941	8203	7-12-82	52-0900078	1,014.09
941	8206	2-21-83	52-0900078	1,241.17
941	8209	2-21-83	52-0900078	1,248.53
941	8212	2-14-83	52-0900078	883.99
940	8112	7-26-82	52-0900078	225.31
940	8212	2-14-83	52-0900078	107.35
			TOTAL	$ 34,635.52

WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Clerk of the Circuit Court ---------- for the ~~xxx~~ Queen Anne's County ---------- ~~xxxxxxxxxxxx~~ State of Maryland ------- ----------, in accordance with the applicable provisions of law.

WHEREAS, the lien of the United States, Federal Number 82-S-274; 83-S-665; 82-S-273; 83-S-385, for said tax has attached to certain property described as: ALL that lot or parcel of land situate, lying and being in the Town of Centreville, Third Election District of Queen Anne's County, State of Maryland, being the Northeast corner of the intersection of Liberty Street and Water Street, being bounded on the East by the land formerly of Alan L. Goldstein and bounded on the North by the land of Katherine C. O'Neal and Olive I. Chilcutt.

BEING all and the same land and premises which were granted and conveyed unto Ernest J. Grabiec and Regina A. Grabiec, his wife, by deed from Louis A. Berwanger, Jr., and Helen M. Berwanger, his wife,

(Use this space for continued description of property)

dated May 8, 1979 and recorded among the land records of Queen Anne's County in Liber M.W.C. No. 149, folio 547.

RECEIVED
CLERK. CIRCUIT COURT
1984 AUG 14 PM 4:23
QUEEN ANNE'S COUNTY

AUG 14-84 A 927993 ******6.00

WHEREAS, the District Director of Internal Revenue has determined that the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, is now valueless;

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

WITNESS my hand at Baltimore, Maryland, on this, the 8th day of August, 19 84.

SIGNATURE	TITLE
Teddy R. Kern By: Harvey L. Hammer	Chief, Special Procedures Staff

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

FORM 669-C (REV. 9-71)

GPO 920-985

509 X 868-810 X 891

FORM 669-C (REV. SEPT. 1971)

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

(Sec. 6325(b)(2)(B) of the Internal Revenue Code)

WHEREAS, Ernest J. & Regina A. Grabiec ----------

Of P. O. Box 211 ----------, City of ----------,

County of Queen Anne's ----------, State of Maryland ---------,

is indebted to the United States for unpaid internal revenue tax in the sum of thirty-four thousand six hundred thirty-five and 52/100 ----- Dollars ($ 34,635.52)

lawfully assessed, to wit:

AUG 30-84 * 28603 ******6.00
AUG 30-84 A 028603 ******6.00

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	7912	7-13-81	176-22-3742	3,921.05
1040	8012	9-29-82	176-22-3742	16,366.58
1040	8112	9-29-82	176-22-3742	5,231.37
1040	8212	5-26-83	176-22-3742	2,927.27
941	8109	11-15-82	52-0900078	146.60
941	8112	7-12-82	52-0900078	1,322.21
941	8203	7-12-82	52-0900078	1,014.09
941	8206	2-21-83	52-0900078	1,241.17
941	8209	2-21-83	52-0900078	1,248.53
941	8212	2-14-83	52-0900078	883.99
940	8112	7-26-82	52-0900078	225.31
940	8212	2-14-83	52-0900078	107.35
			TOTAL	$ 34,635.52

1984 AUG 30 AM 9:04

WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Clerk of the Circuit Court ---------- for ~~the~~ Queen Anne's County ---------- ~~County of~~ State of Maryland -------

---------, in accordance with the applicable provisions of law.

WHEREAS, the lien of the United States, Federal Number 82-S-274; 83-S-665; 82-S-273; 83-S-385, for said tax has attached to certain property described as: ALL that lot or parcel of land situate, lying and being in the Town of Centreville, Third Election District of Queen Anne's County, State of Maryland, being the Northeast corner of the intersection of Liberty Street and Water Street, being bounded on the East by the land formerly of Alan L. Goldstein and bounded on the North by the land of Katherine C. O'Neal and Olive I. Chilcutt.

BEING all and the same land and premises which were granted and conveyed unto Ernest J. Grabiec and Regina A. Grabiec, his wife, by deed from Louis A. Berwanger, Jr., and Helen M. Berwanger, his wife,

(Use this space for continued description of property)

dated May 8, 1979 and recorded among the land records of Queen Anne's County in Liber M.W.C. No. 149, folio 547.

RECEIVED
CLERK, CIRCUIT COURT
1984 AUG 14 PM 4:23
QUEEN ANNE'S COUNTY

AUG 14-84 A 927993 ******6.00

WHEREAS, the District Director of Internal Revenue has determined that the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, is now valueless;

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

WITNESS my hand at Baltimore, Maryland, on this, the 8th day of August, 19 84.

SIGNATURE	TITLE
Teddy R. Kern By: Harvey L. Hammer	Chief, Special Procedures Staff

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

FORM 669-C (REV. 9-71)

CPO : 20-989

891

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)

002: 528322882

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	528322882	

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 10, 19 83, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1988 DEC -7 AM 10: 20
QUEEN ANNE'S COUNTY

Name of Taxpayer ERNEST J & REGINA A GRABIEC

Residence PO BOX 211
CENTREVILLE, MD 21617

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	48		891

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	12/31/82	176-22-3742	05/16/83	06/15/89	2921.17

Place of Filing

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

Total $ 2921.17

This certificate was prepared and signed at Baltimore, MD, on this, the 6th day of December, 19 88.

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. GOVERMENT PRINTING OFFICE:1985-461-511

E.I.38-2094235

No. 892

United States

vs.

Grovan Inc.
T/A Yachtsmen's Inn

Notice of Tax Lien

Filed this 12th Aug day of Aug, 1983, at 10:26 A.m.

Marguerite W. Mabin
(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 vatid as against any purchaser, holder of a security intere mechanic's lienor, or judgment lien creditor until no thereof which meets the requirements of subsection (f) been filed by the Secretary.

(b) **Protection For Certain Interests Even Thou Notice Filed.**—Even though notice of a lien imposed by s tion 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

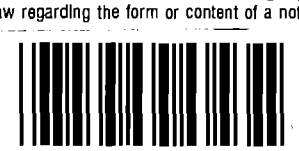
(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(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 # 892

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-702	

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
1983 AUG 12 AM 10:26
QUEEN ANNE'S COUNTY

Name of taxpayer

Grovan Inc, a corporation
t/a Yachtsman's Inn

Residence

Castle Marina Rd
Chester, Md 21619

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	52-1189372	04-05-82	05-05-88	2043.21
941	09-30-81	52-1189372	05-10-82	06-09-88	2397.40
941	12-31-81	52-1189372	05-03-82	06-02-88	901.27
941	03-31-82	52-1189372	07-26-82	08-25-88	522.93
941	06-30-82	52-1189372	09-27-82	10-27-88	1797.27
941	12-31-82	52-1189372	05-16-83	06-15-89	1946.00

Place of filing

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

1256 **Total** $ 9608.08

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

the 11th day of August, 19 83

Signature	Title
Bradley J Miller	Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

No. 893

United States

vs.

Wendell Holmes Taylor

Notice of Tax Lien

Filed this 18th day of Aug, 19 83, at 10:51 a.m.

Marguerite W. Marken

(Clerk (or Registrar).

Form 668 (Rev. 12-82)

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 # 893

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-725	RECEIVED CLERK, CIRCUIT COURT 1983 AUG 18 AM 10:51 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

Wendell Holmes Taylor

Residence

Box 54
Worton, Md ~~21617~~ 21678

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)*
1040	12-31-80	220-16-9700	02-08-82	03-10-88	966.21
1040	12-31-81	220-16-9700	05-03-82	06-02-88	282.73

Place of filing

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

1256 **Total** $ ~~1249~~ 1248.94

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

the 17th day of Auggust, 1983

Signature	Title
Bradley J Miller	Revenue Officer

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

Part 1 — To be kept by recording office

No. 894

United States

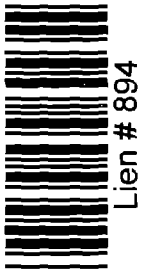
vs.

Joseph Giordano
Eastpoint Barber
Shop

Notice of Tax Lien

Filed this 22nd day of
Aug, 1983, at 11:01 A m.
TSP #1480
Marguerite W. Mankin
Clerk (or Registrar).

Form 668-F (Rev. 10-78)



Lien # 894

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-15-410

For Optional Use By Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1983 AUG 22 AM 11:01
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: Joseph Giordano
Eastpoint Barber Shop

Residence: 7839 Eastpoint Mall, Suit 7
Baltimore, Maryland 21224

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941		03-31-66	6-26-70	52-0900505	$2,432.05
941		06-30-66	6-26-70	52-0900505	2,402.18
941		09-30-66	6-26-70	52-0900505	2,135.07
941		12-31-66	6-26-70	52-0900505	2,197.13
941		03-21-67	6-26-70	52-0900505	2,333.59
941		06-30-67	6-26-70	52-0900505	2,416.15
941		09-30-67	6-26-70	52-0900505	2,360.47
941		12-31-67	6-26-70	52-0900505	2,559.76
Place of Filing		Clerk of the Circuit Court of Queen Anne County Centreville, Maryland		**Total** ▶	$ 38,989.46

Notice of Federal Tax Lien Refiling

IRS Serial Number 83-SPS-201 Recorder's Identification Number _____

Notice Filed With Clerk of the Circuit Court Queen Anne County Date 8-17-83

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

Signature John J. Lubertine Title Revenue Officer

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

the 31st day of July, 19 73

Signature /s/ John J. Lubertine Title Group Supervisor

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

Part 1 – To be kept by recording office

No. 895

United States

vs.

Joseph Giordano
Eastpoint Bailee
Shop

Notice of Tax Lien

Filed this 22nd day of Aug, 1983, at 11 a.m.

TSP1, Folio 48

Marguerite O Mankin
Clerk (or Registrar).

Form 668-F (Rev. 10-78)

Lien # 895

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-SPS-457-F

For Optional Use By Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1983 AUG 22 AM 11:01
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: Joseph Giordano
Eastpoint Barber Shop

Residence: 7839 Eastpoint Mall Suite 7
Baltimore, Maryland 21224

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
941		03-31-70	02-05-71	52-0900505	$2,271.70
941		06-30-70	02-05-71	52-0900505	2,367.71
941		09-30-70	08-06-71	52-0900505	2,121.22
941		12-31-70	08-06-71	52-0900505	1,944.37
941		06-30-71	10-22-71	52-0900505	953.23
				Total ▶	$9,658.34

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

Notice of Federal Tax Lien Refiling

IRS Serial Number 83-SPS-202 Recorder's Identification Number _____

Notice Filed With Clerk of the Circuit Court Queen Anne County Date 8-17-83

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

Signature [signature] Title Revenue Officer

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

the 31st day of July, 1973

Signature /s/ John J. Lubertine Title Group Supervisor

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

Part 1 – To be kept by recording office

Form 668-F (Rev. 10-78)

No. 896

United States

vs.

Patricia A. Degen d/b/a Real Property Specialists

Notice of Tax Lien

Filed this 23rd day of Aug, 19 83, at 10:03 a.m.

Marguerite W. Monkey (Clerk (or Registrar).

Sp. 1 Folio 48 Fed Tax

Form 668 (Rev 12-82)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchasers, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lie Creditors.**—The lien imposed by section 6321 shall not valid as against any purchaser, holder of a security intere mechanic's lienor, or judgment lien creditor until not thereof which meets the requirements of subsection (f) been filed by the Secretary.

(b) **Protection For Certain Interests Even Thou Notice Filed.**—Even though notice of a lien imposed by s tion 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 # 896

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-735	

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
1983 AUG 23 AM 10:03
QUEEN ANNE'S COUNTY

Name of taxpayer
Patricia A Degen d/b/a
Real Property Specialists

Residence
Rt 2 Box 639B
Chester, Md. 21619

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	03-31-81	52-1156680	06-15-81	07-15-87	394.12
940	12-31-79	52-1156680	06-14-82	07-14-88	133.74

Place of filing
Clerk of the Circuit Court
of Queen Annes County
Centreville,Md. 21617
1256

Total $ 527.86

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

the 20 day of August, 19 83

Signature	Title
For L. Rivera	Revenue Officer

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

No. 897

United States

vs.

Charles R. Smith

Notice of Tax Lien

Filed this 3rd day of Dec, 1923, at 10:00 a.m.

T.S.P.H.F. Public 48

Marguerite W. Madden

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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 # 897

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-742	CLERK, CIRCUIT COURT 1983 AUG 24 AM 10:00 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

Charles R Smith

Residence

Rt 1 Box 79
Queenstown, Md 21658

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-80	214-80-5530	05-18-81	06-17-87	142.87
1040	12-31-81	214-80-5530	05-24-82	06-23-88	427.76
1040	12-31-82	214-80-5530	05-23-83	06-22-89	740.99

Place of filing

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

1256 **Total** $ 1311.62

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

the 23rd day of August, 19 83

Signature	Title
Bradley J Miller	Revenue Officer

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

Part 1 — To be kept by recording office

No. 898

United States

vs.

James Ky. Boss & Cory, Ptr. & Partnership
James Ky. Boss
Partner

Notice of Tax Lien

Filed this 31st day of August, 19 83, at 11:40 A.m.
TSP#1, folio 48
Marguerite W. Martin
(Clerk (or Registrar).

Form 668 (Rev 12-82)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

Sec. 6323. Validity and Priority Against Certain Persons.

(a) **Purchasers, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall n[illegible] valid as against any purchaser, holder of a security inte[illegible] mechanic's lienor, or judgment lien creditor until n[illegible] thereof which meets the requirements of subsection (f) [illegible] been filed by the Secretary.

(b) **Protection For Certain Interests Even Tho[illegible] Notice Filed.**—Even though notice of a lien imposed by [illegible]tion 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 # 898

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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. December 1982)

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	83-S-777	RECEIVED CLERK, CIRCUIT COURT 1983 AUG 31 AM 10:40 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: Ja mes G Boss & Cory Ptr, a partnership
James G Boss, a partner

Residence: Rt 1 Box 145
Church Hill, Md 21623

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
940	12-31-79	52-0670250	07-19-82	08-18-88	1577.79
941	03-31-80	52-0670250	06-09-80	07-09-86	105.15

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

1256 **Total** $ 1682.94

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

the 29th day of August, 1983

Signature: [signature]

Title: Revenue Officer

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

Part 1 — To be kept by recording office

No. 899

United States

vs.

Gordon P. Gardner III

Notice of Tax Lien

Filed this 31st day of Aug, 1983, at 10:47 a.m.

TS 411, folio 48

Marguerite O. Marlin (Clerk (or Registrar).

Form 668 (Rev 12-82)

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 b valid as against any purchaser, holder of a security interes mechanic's lienor, or judgment lien creditor until notic thereof which meets the requirements of subsection (f) ha been filed by the Secretary.

(b) **Protection For Certain Interests Even Thoug Notice Filed.**—Even though notice of a lien imposed by se tion 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 # 899

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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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:IA8325:pj

Form **668**
(Rev. December 1982)

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	83-0-6052	

RECEIVED
CLERK, CIRCUIT COURT
1983 AUG 31 AM 10 41
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 P Gardner III

Residence

520 Sadler Rd
Grasonville, MD 21638

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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)
1040	12-31-80	219-62-9212	02-14-83	03-14-89	2,138.18
				Total	$ 2,138.18

Place of filing

Clerk of Circuit Court
Queens Anne County
Centreville, MD 21617

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

the 24 day of August, 19 83

Signature	Title
B. K. Molinaro	Acting Chief, Collection Office Function

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

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

No. 900

United States

vs.

Kenneth B. Newton

Notice of Tax Lien

Filed this 7th day of Sept, 19 83, at 10:41 A.m.

Marguerite M. Manpin

TSP 1 Folio 48

(Clerk (or Registrar).

Form 668 (Rev 12-82)

Lien # 900

Form 668 (Rev. 12-82)

Part 2 — To be signed and returned to the Internal Revenue Service

CO:BA 8242:AS

Form **668**
(Rev. December 1982)

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	83-0-5625	

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 B. Newton
d/b/a Ken Newton Painting Contractor

Residence
Main Street
Churchhill, MD 21623

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	03-31-82	35-1440945	08-02-82	09-01-88	1,193.95
941	06-30-82	35-1440945	03-07-83	04-06-89	1,707.42
941	09-30-82	35-1440945	03-07-83	04-06-89	2,533.49
941	12-31-82	35-1440945	03-14-83	04-13-89	1,340.98
940	12-31-82	35-1440945	03-07-83	04-06-89	156.33

Place of filing
Clerk of Circuit Court
Queen Anne County
Centerville, MD 21617

Total $ 6,932.17

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

the 11th day of August, 1983

Signature
B. K. Molinaro

Title
Acting Chief, Collection Office Function

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

No. _____

United States

vs.

Notice of Tax Lien

Filed this _____ day of _____, 19 ____, at _____ m.

(Clerk (or Registrar).

Form 668 (Rev 12-82)

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.

(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 shall issue a certificate of release of any lien imposed with respect to any internal revenue tax not later than 30 days after the day on which—

(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.

Part 1 — To be kept by recording office

Form 668 (Rev. 12-82)

COF:BA 8242:AS

Form **668**
(Rev. December 1982)

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	83-0-5625	

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 B, Newton
d/b/a Ken Newton Painting Contractor

Residence
Main Street
Churchhill, MD 21623

IMPORTANT RELEASE INFORMATION — With respect to each assessment list below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (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	03-31-82	35-1440945	08-02-82	09-01-88	1,193.95
941	06-30-82	35-1440945	03-07-83	04-06-89	1,707,42
941	09-30-82	35-1440945	03-07-83	04-06-89	2,533.49
941	12-31-82	35-1440945	03-14-83	04-13-89	1,340.98
940	12-31-82	35-1440945	03-07-83	04-06-89	156.33

RECEIVED
CLERK, CIRCUIT COURT
1983 SEP -7 AM 10 41
QUEEN ANNE'S COUNTY

Place of filing
Clerk of Circuit Court
Queen Anne County
Centerville, MD 21617

Total $ 6,932.17

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

the 11th day of August, 19 83

Signature
B. K. Molinaro

Title
Acting Chief, Collection Office Function

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