

No. 1101

United States

VS.

Howard M. Stearns

Notice of Tax Lien

Filed this 19th day of Dec 1978

1301 K Street, N.W. Wash. D.C.

Margaret C. Marshall Clerk for Registrar

Form 668 (V) (Rev. 5-69)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(f) Place For Filing Notice; Form. -

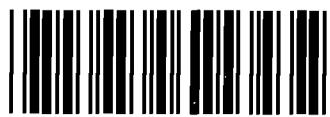
- (1) Place For Filing. - The notice referred to in subsection (a) shall be filed - (A) Under State Laws. (i) Real Property. - In the case of real property, in an office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and (ii) Personal Property. - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or (B) With Clerk Of 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.

Note: See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

- 1. Securities
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased in casual sale
5. Personal property subjected to possessory lien
6. Real property tax and special assessment liens



Lien # 1101

(1) Content. - The notice of lien shall be prepared in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (f) after the expiration of such refiling period.

- (2) Place For Filing. - A notice of lien refilled during the required refiling period shall be effective only - (A) if - (i) such notice of lien is refilled 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 (1) (4); and (B) in 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 6321(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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528604287</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1986 AUG 19 AM 11:10  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **Ronald M Spellane**

Residence **373 Bonnett Drive  
Stevensville, MD 21666**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	171-30-0424	10-04-84	11-03-90	6043.17

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	Total	\$ <b>6043.17</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 13th day of August, 19 86.

Signature <i>R. Richardson</i> for R. Richardson <b>52-01-3534</b>	Title <b>Revenue Officer</b>
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1101

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District <b>BALTIMORE, MD</b>	Serial Number <b>528604287</b>	For Optional Use by Recording Office
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I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 19, 19 84, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1990 SEP 27 AM 9:56  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **RONALD M SPELLANE**

Residence **373 BONNETT DRIVE  
STEVENSVILLE, MD 21666**

COURT RECORDING INFORMATION:  
 Liber Page UCC No. Serial No.  
 n/a n/a n/a 1101

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	171-30-0424	10/04/84	11/03/90	6043.17
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Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	<b>Total</b>	<b>\$ 6043.17</b>
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This certificate was prepared and signed at BALTIMORE, MD, on this,

the 20th day of September 19 90

Signature <i>Joyce Howard</i>	Title <b>Chief, SPf</b>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not assantial to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 400)

★ U.S. GPO 1989 JKT 242-506/06642

No. 1102

United States

James D. Sturley  
vs.  
James D. Sturley, Jr.

# Notice of Tax Lien

Filed this 27th day of April, 1980

Attest: 19th day of April, 1980

Marguerite de M...  
Clerk (or Registrar)

Form 668 (V) (Rev. 6-80)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

#### (f) Place For Filing Notice; Form. -

- (1) Place For Filing. - The notice referred to in section (a) shall be filed -
  - (A) Under State Laws.
  - (i) Real Property. - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
  - (ii) Personal Property. - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
  - (B) With Clerk Of 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.

**Note:** See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased in casual sale
5. Personal property subjected to possessory lien



Lien # 1102

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.

1980-10-28

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528604818</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **James & Shirley A. Spencer Jr.**

Residence **Rt. 1 Box 100E  
Church Hill, MD 21623**

RECEIVED  
 CLERK, CIRCUIT COURT  
 1986 AUG 20 AM 10: 01  
 QUEEN ANNE'S COUNTY

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	216-48-7854	5-30-83	6-29-89	6.55
1040	12-31-83	216-48-7854	5-28-84	6-27-90	713.14
1040	12-31-84	216-48-7854	8-12-85	9-11-91	1481.04
1040	12-31-85	216-48-7854	5-19-86	6-18-92	1419.58

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 3620.31</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 16th day of August, 19 86.

Signature <i>J.M. Monemaker</i> for S. Gardner 52 01 0401	Title <b>Chf. Contact ACS</b>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

CONFIDENTIAL  
PROPERTY OF THE  
U.S. GOVERNMENT

1102

Form 668 (Z)

(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

# Certificate of Release of Federal Tax Lien

District

DELAWARE/MARYLAND

Serial Number

528604818

For Use by Recording Office

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 20 19 86, is authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED  
CLERK, CIRCUIT COURT  
96 JUN 13 AM 10:00  
QUEEN ANNE'S COUNTY

Name of Taxpayer JAMES & SHIRLEY A. SPENCER JR.

Residence RT. 1 BOX 100E  
CHURCH HILL, MD. 21623

COURT RECORDING INFORMATION:

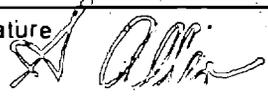
Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1102

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	12/31/85	216-48-7854	05/19/86	06/18/92	1419.58
1040	12/31/84	216-48-7854	08/12/85	09/11/91	1481.04
1040	12/31/83	216-48-7854	05/28/84	06/27/90	713.14
1040	12/31/82	216-48-7854	05/30/83	06/29/89	6.55
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Place of Filing	CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	Total	\$ 3620.31
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This notice was prepared and signed at BALTIMORE, MD, on this,

the 20th day of May, 19 96.

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

No. 1103

United States

vs. *Thomas D. Green*

# Notice of Tax Lien

Filed this 21st day of Sept 19 80 at 11:05 A.M.

*Marjorie W. Markler*  
Clerk (or Registrar)

Form 668 (7) (Rev. 5-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

#### (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.

**Note:** See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1103

(g) **Retiling Of Notice.** - For purposes of this section -

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

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

- (A) if -
  - (i) such notice of lien is retiled in the office in which the prior notice of lien was filed; and
  - (ii) in the case of real property, the fact of retiling 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 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 Retiling Period.** - In the case of any notice of lien, the term "required retiling period" means -  
(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and  
(B) the one-year period ending with the expiration of 6 years after the close of the preceding required retiling 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 6321(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.

1980-10-22

# Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. May 1985)

District <b>Baltimore, MD</b>	Serial Number <b>528604564</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1986 AUG 21 AM 10:45  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **Gordon L Green**

Residence **Box # 85  
Centreville, MD 21617**

**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	214-34-8961	5-25-81	6-24-87	438.13
1040	12-31-81	214-34-8961	8-23-82	9-22-88	1566.91
1040	12-31-82	214-34-8961	6-06-83	7-06-89	1578.64
1040	12-31-83	214-34-8961	6-04-84	7-04-90	1513.74

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

Total \$ **5097.42**

This notice was prepared and signed at Baltimore, MD, on this, the 15th day of August, 19 86.

Signature *J. M. Morenske* Title **Chf. Contact ACS**  
 for S. Gardner  
 52-01-0491

No. 1104

United States

VS.

*Environmental Business  
General - Atlantic City*

# Notice of Tax Lien

Filed this 27th day of April 1982

*VP, of Peter Co.*  
*Marguerite Co. Newark*  
Clerk (or Registrar)

Form 608 (V) (Rev. 5-80)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

#### (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.

**Note:** See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased in casual sale



Lien # 1104

- (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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. May 1985)

District <b>Baltimore, MD</b>	Serial Number <b>528604629</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1986 AUG 27 AM 10:16  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
**Environmental Control Services of Mid-Atlantic Inc.,  
Corporation**

Residence  
**Route #1 Box #21  
Church Hill, 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 <small>(a)</small>	Tax Period Ended <small>(b)</small>	Identifying Number <small>(c)</small>	Date of Assessment <small>(d)</small>	Last Day for Refiling <small>(e)</small>	Unpaid Balance of Assessment <small>(f)</small>
941	9-30-84	54-1030735	12-17-84	1-16-91	942.51

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 942.51</b>
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This notice was prepared and signed at Baltimore, MD, on this,

the 15th day of August, 19 86

Signature <i>S. Gardner</i> for S. Gardner	Title <b>Chf. Contact ACS</b>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971-2 C.B. 409)

100-111-10000  
100-111-10000  
100-111-10000

1104

**Certificate of Release of Federal Tax Lien**

<b>District</b>  BALTIMORE, MD	<b>Serial Number</b>  528604629	<b>For Use by Recording Office</b>
--------------------------------------	---------------------------------------	------------------------------------

RECEIVED  
 CLERK, CIRCUIT COURT  
 95 APR - 6 AM 9:38  
 QUEEN ANNE'S COUNTY

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 August 27 19 86, 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 INC.  
a CORPORATION

**Residence** ROUTE #L BOX #2L  
CHURCH HILL, MD 21623

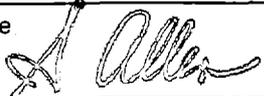
**COURT RECORDING INFORMATION:**

Liber	Page	UCC No.	Serial No.
n/a	62	n/a	1104

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	09/30/84	54-1030735	12/17/84	01/16/91	942.51
*****					

<b>Place of Filing</b>  CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	<b>Total</b>	<b>\$ 942.51</b>
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This notice was prepared and signed at BALTIMORE, MD, on this, the 29th day of March, 1995.

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

Clerk (or Registrar)

*W. P. ...*  
*...*

Filed this *10.56* day of *Oct* 19 *86* at *14* m.

# Notice of Tax Lien

*Werner & Howard*  
*limited*

VS.

United States

No.

*1105*

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes.

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

#### Sec. 6322. Period Of Lien.

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

#### (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.

**Note:** See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail



Lien # 1105

(g) **Refiling Of Notice.** - For purposes of this section -

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

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

- (A) if -
  - (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 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.

District **Baltimore, MD** Serial Number **528605700**

For Optional Use by Recording Office  
 RECEIVED  
 CLERK, CIRCUIT COURT  
 1986 SEP -5 AM 10:56  
 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 **Wilmer & Karen Arnold**

Residence **Route 1 Box 26  
 Barclay, MD 21607**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	12-31-83	213-56-4773	5-28-84	6-27-90	265.51
1040	12-31-84	213-56-4773	7-01-85	7-31-91	1988.51
1040	12-31-85	213-56-4773	5-19-86	6-18-92	2765.95

Place of Filing **Clerk of the Circuit Court  
 Queen Anne County  
 Centreville, MD 21617** Total \$ **5019.97**

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

the **27th** day of **August**, 19 **86**

Signature **[Signature]** Title **Chf. Contact ACS**  
 for **S. Gardner**  
**52-01-0491**

1105

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)

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

# Certificate of Release of Federal Tax Lien

District

Baltimore, MD

Serial Number

578605700

For Optional Use by Recording Office

RECEIVED  
CLERK, CIRCUIT COURT  
1988 FEB 25 AM 10:21  
QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on September 3, 1988, is authorized to note the books to show the release of this lien for these taxes and additions.

book: TSP1, page: FOL1062  
serial #: 1105, ucc #:

Name of Taxpayer

WILMER & KAREN ARNOLD

Residence

ROUTE 1 BOX 26  
BARCLAY, MD 21607

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	12-31-83	213-56-4773	5-28-84	6-27-90	765.51
1040	12-31-84	213-56-4773	7-01-85	7-31-91	1988.51
1040	12-31-85	213-56-4773	5-19-86	6-18-97	2765.95
*****					

Place of Filing

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

Total

\$

5019.97

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

the 29th day of January, 19 88

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)

No. 1106

United States

*Clarence Powell*

vs.

# Notice of Tax Lien

Filed this 11th day of

Sept. 19 1970, at 10:33 a.m.

*Marguerite Lee, Treasurer*  
Clerk for Registrar

Form 668 (V) (Rev. 6-69)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 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 no thereof which meets the requirements of subsection (f) been filed by the Secretary.

#### (f) Place For Filing Notice; Form. -

(i) **Place For Filing.** - The notice referred to in section (a) shall be filed -  
(A) Under State Laws.

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

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

(B) **With Clerk Of 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

**Note:** See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail
4. Personal property purchased in casual sale



Lien # 1106

section -

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

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

(A) if -

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

(ii) in the case of real property, the fact of retiling 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 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 Retiling Period.** - In the case of any notice of lien, the term "required retiling period" means -  
(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and  
(B) the one-year period ending with the expiration of 6 years after the close of the preceding required retiling 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528605958</b>	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1986 SEP 11 AM 10:22  
QUEEN ANNE'S COUNTY

Name of Taxpayer **Clarence Meredith**

Residence ~~Maryland State Corrections Dept~~  
~~Baltimore, MD 21202~~

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 <small>(a)</small>	Tax Period Ended <small>(b)</small>	Identifying Number <small>(c)</small>	Date of Assessment <small>(d)</small>	Last Day for Refilling <small>(e)</small>	Unpaid Balance of Assessment <small>(f)</small>
1040	12-31-81	220-64-0360	2-08-83	3-10-89	189216.59
1040	12-31-82	220-64-0360	5-21-84	6-20-90	18500.81
1040	6-30-82	220-64-0360	2-08-83	3-10-89	105307.00

Place of Filing  Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	\$  <b>313024.40</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 28th day of August, 19 86.

Signature  for B. Lazaro	Title  Revenue Officer
--------------------------------	------------------------------

Filed this 15th day of Sept 1980 at 3:08 p.m.  
Magrath Co. Newark  
Clerk (or Registrar)

# Notice of Estate Tax Lien

*Estate of  
William F. Wood*

vs.

United States

No. 1107

### Internal Revenue Code

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

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

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

- (1) until the liability for tax under subsection (c) of section 2032A with respect to such interest has been satisfied or has become unenforceable by reason of lapse of time; or
- (2) until it is established to the satisfaction of the Secretary that no further tax liability may arise under section 2032A(c) with respect to such interest.

#### (c) Certain Rules and Definitions Made Applicable.

- (1) **In general.** The rule set forth in paragraphs (1), (3), and (4) of section 6324A(d) shall apply with respect to the lien imposed by this section as if it were a lien imposed by section 6324A.
- (2) **Qualified real property.** For purposes of this section, the term "qualified real property" includes qualified replacement property (within the meaning of section 2032A(h)(3)(B)) and qualified exchange property (within the meaning of section 2032A(i)(3)).

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

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

#### (d) Special rules.

- (1) **Requirement that lien be filed.** The lien imposed by this section shall not be valid as against any purchaser, holder of a security interest, mechanic's lien, or judgment lien creditor until notice thereof which meets the requirements of section 6323(f) has been filed by the Secretary. Such notice shall not be required to be refiled.
- (2) **Period of lien.** The lien imposed by this section shall arise at the time the executor is discharged from liability under section 2204 (or, if earlier, at the time notice is filed pursuant to paragraph (1)) and shall continue until the liability for the deferred amount is satisfied or becomes unenforceable by reason of lapse of time.
- (3) **Priorities.** Even though notice of a lien imposed by this section has been filed as provided in paragraph (1), such lien shall not be valid—
  - (A) Real property tax and special assessment liens. To the extent provided in section 6323(b)(6).
  - (B) Real property subject to a mechanic's lien for repairs and improvements in the case of any real property subject to a lien for repair or improvement, as against a mechanic's lienor.

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

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

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

#### Sec. 6323. Validity and priority against certain persons.

(b) **Protection for certain interests even though notice filed.** Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

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



Lien # 1107

State or political subdivision thereof, or an instrumentality of any one or more of the foregoing.

#### (c) Protection for certain commercial transactions financing agreements, etc.—

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

- (A) **Definition.** The term "real property construction or improvement financing agreement" means an agreement to make cash disbursements to finance—
  - (i) the construction or improvement of real property,
  - (ii) a contract to construct or improve real property, or
  - (iii) the raising or harvesting of a farm crop or the raising of livestock or other animals.

For the purposes of clause (iii), the furnishing of goods and services shall be treated as the disbursement of cash.

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

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

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

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

#### (i) Place for filing notice; form

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

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

(B) With clerk of district court. In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has no by law designated one office which meets the requirements of subparagraph (A); or

(C) With recorder of deeds of the District of Columbia. In the office of the Recorder of Deeds of the District of Columbia, 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 notice of lien.

Form **668-H**

(Rev. Jan. 1983)

**Notice of Federal Estate Tax Lien Under Internal Revenue Laws**

District <b>Baltimore</b>	Serial Number <b>86-SPS-170</b>	For Optional Use by Recording Office
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Notice is given under the provisions of section 6324B of the Internal Revenue Code that a lien exists in favor of the United States against the specific property described below for additional Federal estate tax imposed by section 2032A(c) due to the special valuation elected under section 2032A.

Name of Estate <b>William F. Huck</b>
Name and address of agent designated by the qualified heirs for dealing with IRS regarding the specially valued property. <b>Dr. Rowland H.S. Bedell 8015 Greentree Road Bethesda, Maryland 20817</b>

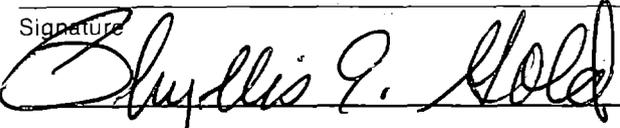
RECEIVED  
 CLERK, CIRCUIT COURT  
 1986 SEP 15 PM 3:08  
 QUEEN ANNE'S COUNTY

Date of Death <b>1/28/83</b>	Decedent's Social Security Number <b>086-01-0523</b>	Amount of Additional Tax <b>\$ 97,349.39</b>
---------------------------------	---	---

Description of Property to Which Lien Attaches  
**SEE ATTACHED**

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, Maryland 21617</b>
--

This notice was prepared and signed at Baltimore, Maryland, on this  
the 26th day of August, 1986

Signature 	Title <b>Advisor, Special Procedures Staff</b>
---	---

PARCEL ONE

ALL that tract of land lying on the south side of Southeast Creek Road leading from Southeast Landing to Maryland Rte 213, known as "Parker's Lot" and "Sparks Choice", containing 148 acres and 139 square perches of land, more or less, which tract is more particularly described as Tract No. 1 in the deed dated January 5, 1963, from Robert H. Van Dyke, Jr., and Emma P. Van Dyke, his wife, Grantors, to William Frederick Huck as to an undivided two-fifths (2/5) interest, Susan L.M. Huck, as to an undivided one-fifth (1/5) interest, Julie Huck Bedell, as to an undivided one-fifth (1/5) interest and Alexandra Irene Huck, as to an undivided one-fifth (1/5) interest, Grantees, which deed is recorded among the land records of said Queen Anne's County in Liber T.S.P. No. 70, folio 132.

PARCEL TWO

ALL that tract of land lying on both sides of said Southeast Creek Road known as "Chaires Choice", "High Gate" and other names, containing 194 acres, more or less, saving and excepting therefrom the graveyard thereon, which tract is more particularly described as Tract No. Two in the deed dated January 5, 1963, from Robert H. Van Dyke, Jr., and Emma P. Van Dyke, his wife, Grantors, to William Frederick Huck, as to an undivided two-fifths (2/5) interest, Susan L. M. Huck, as to an undivided one-fifth (1/5) interest, Julie Huck Bedell, as to an undivided one-fifth (1/5) interest, and Alexandra Irene Huck, as to an undivided one-fifth (1/5) interest, Grantees, which deed is recorded among said land records in Liber T.S.P. No. 70, folio 132.

PARCEL THREE

ALL that tract of woodland lying on both sides of Clabber Hill Road containing 60.542 acres of land, more or less, which tract is more particularly described in the deed dated April 10, 1965, from Ernest S. Cookerly, Trustee, Grantor, to William Frederick Huck, as to an undivided two-fifths (2/5) interest, Susan L. M. Huck, as to an undivided one-fifth (1/5) interest, Julie Huck Bedell, as to an undivided one-fifth (1/5) interest, and Alexandra Irene Huck, as to an undivided one-fifth (1/5) interest, Grantees, which deed is recorded among said land records in Liber C.W.C. No. 14, folio 318.

PARCEL FOUR

ALL that tract of land lying between Southeast Creek and Southeast Creek Road, known as "Southeast Creek Farm" and "Gould's Purchase", containing 182.553 acres, more or less, which

2000

10

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tract is more particularly described as Parcel No. Two in the deed dated April 10, 1965, from Ernest S. Cookerly, Trustee, Grantor, to William Frederick Huck, as to an undivided two-fifths (2/5) interest, Susan L. M. Huck, as to an undivided one-fifth (1/5) interest, Julie Huck Bedell, as to an undivided one-fifth (1/5) interest, and Alexandra Irene Huck, as to an undivided one-fifth (1/5) interest, Grantees, which deed is recorded among said land records in Liber C.W.C. No. 14, folio 318.

SAVING and EXCEPTING that lot of land containing 3.009 acres, more or less, which is described in the deed dated April 10, 1965, from Ernest S. Cookerly, Trustee, Grantor, to William Frederick Huck and Lillie Elise Huck, his wife, as tenants in common, Grantees, which deed is recorded among said land records in Liber C.W.C. No. 14, folio 315.

FURTHER SAVING and EXCEPTING therefrom that lot containing 3.094 acres, more or less, and described in the deed dated ~~DECEMBER 18, 1960~~, from William Frederick Huck, Susan L. M. Huck, Julie Huck Bedell and Alexandra Irene Huck, Grantors, to William Frederick Huck and Lillie Elise Huck, his wife, as tenants in common, which deed is recorded or intended to be recorded among said land records prior to the recording of this deed.

#### PARCEL FIVE

ALL that tract of land known as "Broadway Farm", lying between Southeast Creek and Southeast creek Road containing 198.6 acres, more or less, which tract is more particularly described in the deed dated July 18, 1967, from Robert L. Werner and Anna E. Werner, his wife, Grantors, to William Frederick Huck, as to an undivided two-fifths (2/5) interest, Susan L. M. Huck, as to an undivided one-fifth (1/5) interest, Julie Huck Bedell, as to an undivided one-fifth (1/5) interest, and Alexandra Irene Huck as to an undivided one-fifth (1/5) interest, Grantees, which deed is recorded among said land records in Liber C.W.C. No. 29, folio 419.

The descriptions contained in the Deeds referred to above are hereby incorporated herein by reference as a part hereof which shall have the same legal effect as though said descriptions were fully set forth herein.

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

TO HAVE and TO HOLD the said lots and parcels of land and premises unto and to the use of the said Saxon Company, a New Jersey general partnership, in fee simple, forever.

AND the said William Frederick Huck, Susan L. M. Huck, Julie Huck Bedell and Alexandra Irene Huck, Grantors, covenant to execute such further assurances of said land as may be requisite.

WITNESS the hands and seals of the Grantors:

TEST:

Ernest S. Cookerly

William Frederick Huck  
William Frederick Huck

Handwritten marks or scribbles in the top right corner.



No. 1107

United States

vs.

**Release of Estate Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_, at \_\_\_\_\_ m.

RECEIVED  
JUN 10 1968  
CLERK (or Registrar)

Form **668-H**

(Rev. Jan. 1983)

**Certificate of Release of Federal Estate Tax Lien**

District <b>Baltimore</b>	Serial Number <b>86-SPS-170</b>	For Optional Use by Recording Office
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I certify that the requirements of section 6325(a) of the Internal Revenue Code have been satisfied for the tax liability (including all statutory additions) shown below on the following-named estate, and that the lien for the tax and statutory additions has been released. The proper officer in the office where notice of internal revenue tax was filed on AUGUST 26, 19 86, is authorized to note in the books the release of this lien, as far as it relates to the following.

RECEIVED  
 CLERK, CIRCUIT COURT  
 94 JAN 10 PM 1:15  
 QUEEN ANNE'S COUNTY

Name of Estate <b>William F. Huck</b>	Name and address of agent designated by the qualified heirs for dealing with IRS regarding the specially valued property.  <b>Dr. Rowland H.S. Bedell 8015 Greentree Road Bethesda, Maryland 20817</b>
--	--

Date of Death <b>1/28/83</b>	Decedent's Social Security Number <b>086-01-0523</b>	Amount of Additional Tax <b>\$ 97,349.39</b>
---------------------------------	---	---

Description of Property to Which Lien Attaches  
  
**SEE ATTACHED**

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

This certificate was prepared and signed at BALTIMORE, M.D., on this

the 5 day of JANUARY, 19 94

Signature <i>Keith J. Felix</i>	Title <b>Revenue Officer</b>
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No. 11,618

United States

vs.

Charles H. Rosenman

# Notice of Tax Lien

Filed this 15th day of Sept. 19 86. at 3:17 p.m.

*Margaret B. W. Markler*  
Clerk (or Registrar)

Form 668(Y) (Rev. 6-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 (1) has been filed by the Secretary.

#### (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.
  - (B) With Clerk Of 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.

**Note:** See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

#### 1. Securities



Lien # 1108

#### 10. Passbook Loans

#### (g) Retiling Of Notice. - For purposes of this section.

- (1) **General Rule.** - Unless notice of lien is retiled in the manner prescribed in paragraph (2) during the required retiling period, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (1) after the expiration of such retiling period.
- (2) **Place For Filing.** - A notice of lien retiled during the required retiling period shall be effective only -
  - (A) if -
    - (i) such notice of lien is retiled in the office in which the prior notice of lien was filed, and
    - (ii) in the case of real property, the fact of retiling is entered and recorded in an index to the extent required by subsection (1) (4), and
  - (B) in any case in which, 90 days or more prior to the date of a retiling of notice of lien under subparagraph (A), the

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

(3) **Required Retiling Period.** - In the case of any notice of lien, the term "required retiling period" means -

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required retiling 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(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528606604</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1986 SEP 16 PM 3:19  
QUEEN ANNE'S COUNTY

Name of Taxpayer	<b>Charles H Robinson</b>
Residence	<b>319 Utah Street Stevensville, MD 21666</b>

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 <small>(a)</small>	Tax Period Ended <small>(b)</small>	Identifying Number <small>(c)</small>	Date of Assessment <small>(d)</small>	Last Day for Refiling <small>(e)</small>	Unpaid Balance of Assessment <small>(f)</small>
1040	12-31-83	214-32-5355	6-04-84	7-04-90	864.53
1040	12-31-84	214-32-5355	9-16-85	10-16-91	188.90
1040	12-31-85	214-32-5355	6-02-86	7-02-92	97.24

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 1150.67</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 5th day of September 19 86.

Signature <i>D.M. Monemaker</i> for S. Gardner	Title <b>Chf. Contact ACS</b>
--	----------------------------------

1108

United States

vs.

Charles H. Roberson

**Release of Tax Lien**

Filed this 24<sup>th</sup> day of Feb, 1988 10:11 A M.,

and proper entry made in \_\_\_\_\_  
TSP 1 Book No. 1, page 62

Marguerite W. Markon  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

<b>District</b> Baltimore, MD	<b>Serial Number</b> 528406604	<i>For Optional Use by Recording Office</i>
<p>I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on <u>September 16, 1988</u> is authorized to note the books to show the release of this lien for these taxes and additions.</p> <p style="text-align: center;">book: Folio 62, page: _____ serial #: 1108, ucc #: _____</p>		<p>RECEIVED CLERK, CIRCUIT COURT 1988 FEB 24 AM 10:11 QUEEN ANNE'S COUNTY</p>
<b>Name of Taxpayer</b> CHARLES H ROBINSON		
<b>Residence</b> 319 UTAH STREET 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	12-31-83	214-32-5355	6-04-84	7-04-90	864.53
1040	12-31-84	214-32-5355	9-16-85	10-16-91	188.90
1040	12-31-85	214-32-5355	6-02-86	7-02-92	97.24
*****					

<b>Place of Filing</b> Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	\$ 1150.67
--	--------------	------------

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

the 12th day of February, 1988

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

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

E.I. # 36-2705514

No. 1109

United States

vs.

Century 21  
Eastland Realty, Corp

# Notice of Tax Lien

Filed this 16 Sept day of

Sept 19 Ste. at 3:19 P.M.

TS 1 48/100 2  
Sergeante W. Walker  
Clerk (or Registrar)

Form 668 (V) (Rev. 6-80)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 (1) has been filed by the Secretary.

#### (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 -

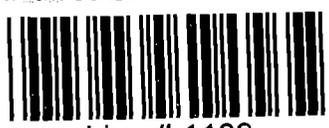
- (A) Real Property. - In the case of real property, at its physical location; or
- (B) Personal Property. - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed

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.

**Note:** See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail



Lien # 1109

#### (g) Refiling Of Notice. - For purposes of this section

(1) **General Rule.** - Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1)) after the expiration 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 (1)(4), and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

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

(3) **Required Refiling Period.** - In the case of any notice of lien, the term "required refiling period" means -  
(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and  
(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for 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 6321(l), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

# Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. May 1985)

District <b>Baltimore, MD</b>	Serial Number <b>528606845</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1986 SEP 16 PM 3:19  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **Century 21 Eastland Realty Corp, a Corporation**

Residence **PO Box 87  
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	6-30-85	52-1277280	10-14-85	11-13-91	106.86

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 106.86</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 9th day of September, 19 86.

Signature <i>R. Richardson</i> for <b>R. Richardson</b> 52-01-3534	Title <b>Revenue Officer</b>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

No. 1110

United States

Richard S. England  
vs.  
Margaret S. England

# Notice of Tax Lien

Filed this 83rd day of

Sept. 19 80. 10:30 AM.

Margaret S. England  
Clerk (or Registrar)

Form 668 (V) (Rev. 3-84)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

### Sec. 6323. Validity and Priority Against Certain Person

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment 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 the lien is satisfied or becomes unenforceable by reason of lapse of time.

(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 # 1110

(4) **Refiling Of Notice.** - For purposes of this section -

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

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

(A) if -  
(i) such notice of lien is refilled 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 (1) (4); and  
(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (1) in the State in which such residence is located

(3) **Required Refiling Period.** - In the case of any notice of lien, the term "required refiling period" means -  
(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and  
(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for 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(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

(Rev. March 1984)

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528607249	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1986 SEP 23 AM 9:36  
 QUEEN ANNE'S COUNTY

Name of Taxpayer Richard L & Margaret L Lofland

Residence Route 1 Box 145G  
Marydel, MD 21649

**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	12-31-83	217-44-2296	5-28-84	6-27-90	994.84
1040	12-31-84	217-44-2296	9-30-85	10-30-91	1300.32

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 2295.16</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 15th day of September, 1986

Signature <i>D. Richard</i> for M. Bauer 52-01-1114	Title Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Filed this 3rd day of Feb 1984 at 11:45 AM.

7301, Clark Co St.  
Washington, DC, Maryland  
Clerk (or Registrar)

# Notice of Tax Lien

*Mrs. J. J. [unclear]*  
*Wid., [unclear]*

United States

NO. 1111

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

### Sec. 6323. Validity and Priority Against Certain Person

(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) is 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 # 1111

(g) **Retiling Of Notice.** - For purposes of this section -

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

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

(A) if -

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

(ii) in the case of real property, the fact of retiling 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 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 Retiling Period.** - In the case of any notice of lien, the term "required retiling period" means -

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required retiling 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528608391</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1986 OCT -3 AM 11:04  
QUEEN ANNE'S COUNTY

Name of Taxpayer **Hair of Capitol Hill Inc., a Corporation**

Residence **Route 2 Box 691  
Stevensville, MD 21666**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 <small>(a)</small>	Tax Period Ended <small>(b)</small>	Identifying Number <small>(c)</small>	Date of Assessment <small>(d)</small>	Last Day for Refilling <small>(e)</small>	Unpaid Balance of Assessment <small>(f)</small>
941	3-31-85	52-1105315	6-17-85	7-17-91	1014.24
941	9-30-85	52-1105315	4-28-86	5-28-92	1819.91

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$</b>	<b>2834.15</b>
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This notice was prepared and signed at Baltimore, MD, on this

the 30th day of September 1986

Signature <i>D. Richard</i> for B. Miller	Title <b>Revenue Officer</b>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Lewis E. Barnett, SR.

FEDERAL TAX LIEN NO: 1112

Not is file as of 9/1/99.

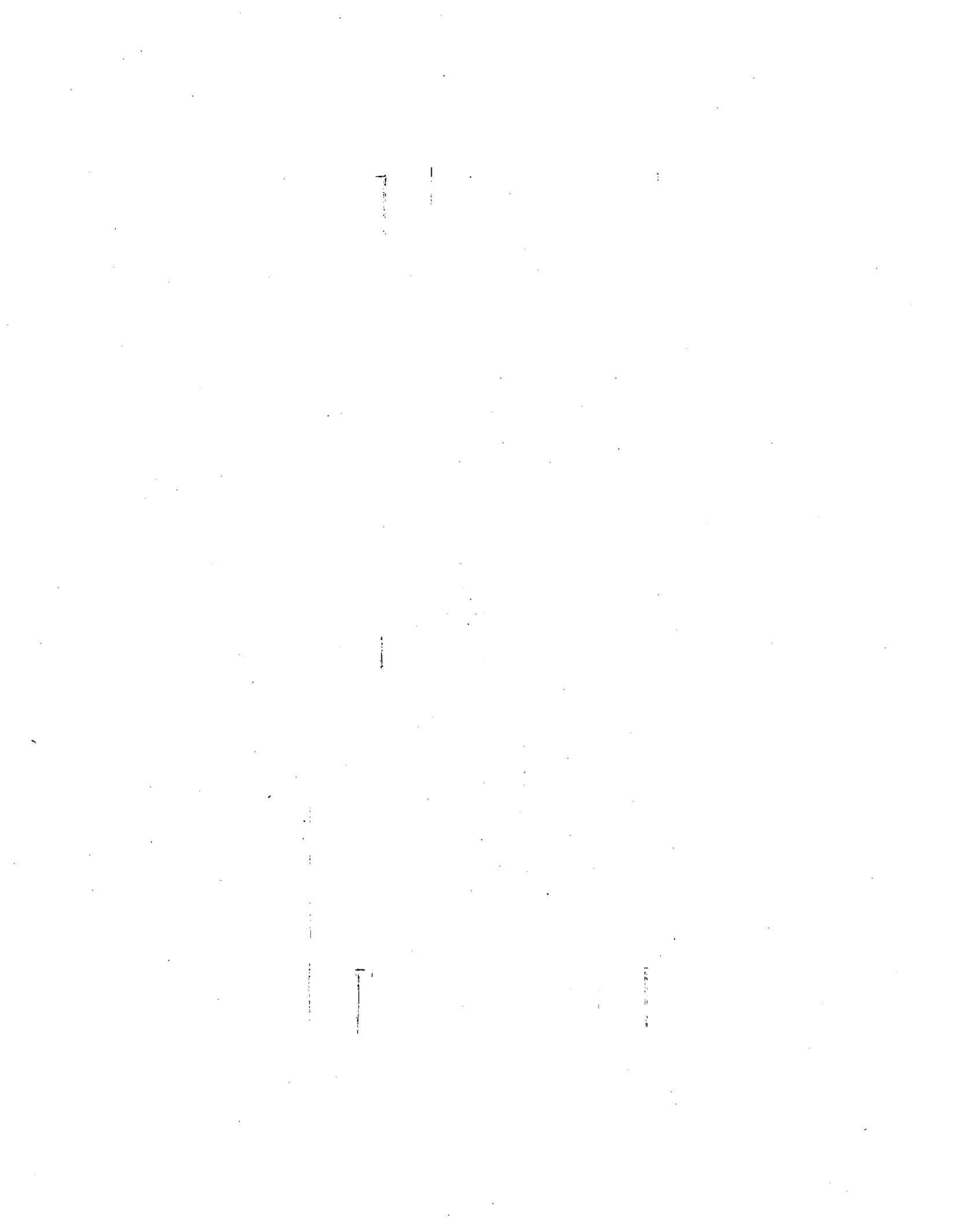
Dawn Nock, Supervisor was  
apprised of missing lien.

She advised me to place a  
copy of the docket page  
in the Fed. Tax. Lien Drawer.

B. Robinson



Lien # 1112



14	1104	8/27/86	10: a.m
15	1105	9/5/86	10:5 a.m.
16	1106	9/11/86	10:2 a.m. 3:0
17	1107	9/15/86	p.m
18	1108	9/16/86	3:1 P.
19	1109	9/16/86	3:8 p.m.
20	1110	9/23/86	9:3 a.m
21	1111	10/3/86	11: a.m
22	1112	10/7/86	11: a/m
23	1113	10/14/86	10: a.m
24	1114	10/16/86	3:0 p.m
25	1115	10/16/86	3:0 pm.
26	1116	10/21/86	10:4 a.n
27	1117	10/21/86	10: a.n
28	1118	10/31/86	9: a



No. 1113

United States

Medical M. West  
vs.  
Alta Hill  
Professional Corp  
Care Center

# Notice of Tax Lien

Filed this 14th day of

Oct 19 80 at 8:48 AM

BP/1 [Signature]

[Signature]  
Clerk for Registrar

Form 668(V) (2-83)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

(C) With Recorder Of Deeds Of The District Of Columbia. - In the office of the Recorder of Deeds of the District of Columbia, 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 # 1113

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 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 6321(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.

District **Baltimore, MD** Serial Number **528608854**

*For Optional Use by Recording Office*  
 RECEIVED  
 CLERK, CIRCUIT COURT  
 1986 OCT 14 AM 10:08  
 QUEEN ANNE'S COUNTY

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

Name of Taxpayer **Mildred M Wyatt**  
**d/b/a Mils Professional Day Care**  
**Center**

Residence **Thompson Creek Rd RDI**  
**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	12-31-82	52-1227194	10-17-83	11-16-89	438.14
941	9-30-83	52-1227194	12-24-84	1-23-91	1723.21
941	3-31-84	52-1227194	12-24-84	1-23-91	1337.28
941	6-30-84	52-1227194	11-05-84	12-05-90	1586.09
940	12-31-82	52-1227194	1-28-85	2-27-91	301.66
940	12-31-83	52-1227194	3-25-85	4-24-91	819.13

Place of Filing **Clerk of the Circuit Court**  
**Queen Anne County**  
**Centreville, MD 21617** **Total** \$ **6205.51**

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

the **2nd** day of **October**, 19 **86**

Signature **J. M. Monemaster** Title **Revenue Officer**  
 for **J. Leatherman**  
**52-01-3539**

(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)

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

<b>District</b> BALTIMORE, MD	<b>Serial Number</b> 528608854	<b>For Use by Recording Office</b>
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I certify that as to the following-name taxpayer, the requirements of section 6325 (e) 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 14 19 86, is authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED  
CLERK, CIRCUIT COURT  
94 NOV 18 AM 11:05  
QUEEN ANNE'S COUNTY

**Name of Taxpayer**  
MILDRED M WYATT  
D/B/A MILS PROFESSIONAL DAY CARE  
CENTER

**Residence**  
THOMPSON CREEK RD RDI  
STEVENSVILLE, MD 21666

**COURT RECORDING INFORMATION:**  
Liber Page UCC No. Serial No.  
n/a n/a n/a 1113

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	52-1227194	10/17/83	11/16/89	438.14
941	09/30/83	52-1227194	12/24/84	01/23/91	1723.21
941	03/31/84	52-1227194	12/24/84	01/23/91	1337.28
941	06/30/84	52-1227194	11/05/84	12/05/90	1586.09
940	12/31/82	52-1227194	01/28/85	02/27/91	301.66
940	12/31/83	52-1227194	03/25/85	04/24/91	819.13
*****					

<b>Place of Filing</b> CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	<b>Total</b>	<b>\$ 6205.51</b>
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This notice was prepared and signed at BALTIMORE, MD, on this, the 08th day of November, 94.

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

SECRET  
ARMED SERVICES  
AGENCY

SECRET

SECRET

11B

SECRET

SECRET

SECRET

No. 1114

United States

vs. *New of Capital Hill, come.*

# Notice of Tax Lien

Filed this 16th day of Oct 19 80 at BOSTON MA.

*Marguerite de M...*  
Clerk for Registrar.

Form 668(Y) (2-83)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 -

#### (i) Place For Filing Notice; Form. -

- (1) **Place For Filing.** - The notice referred to in subsection (a) shall be filed -
  - (A) **Under State Laws.** -
    - (i) **Real Property.** - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
    - (ii) **Personal Property.** - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
  - (B) **With Clerk Of District Court.** - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of

subparagraph (A); or

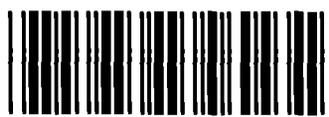
(C) With Recorder Of Deeds Of The District Of Columbia. - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

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

- (A) **Real Property.** - In the case of real property, at its physical location; or
- (B) **Personal Property.** - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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

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



Lien # 1114

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 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(Y)

Department of the Treasury - Internal Revenue Service

(Feb. 1983)

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528609543</b>	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1986 OCT 16 PM 3:02  
QUEEN ANNE'S COUNTY

Name of Taxpayer **Hair of Capitol Hill Inc., a Corporation**Residence **Route 2 Box 691  
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 <small>(a)</small>	Tax Period Ended <small>(b)</small>	Identifying Number <small>(c)</small>	Date of Assessment <small>(d)</small>	Last Day for Refiling <small>(e)</small>	Unpaid Balance of Assessment <small>(f)</small>	
941	3-31-85	52-1105315	6-17-85	7-17-91	280.24	
<b>Place of Filing</b>					<b>Total</b>	<b>\$ 280.24</b>
Clerk of the Circuit Court Queen Anne County Centreville, MD 21617						

This notice was prepared and signed at Baltimore, MD, on this,the 10th day of October, 19 86

Signature <i>D.M. Monemolo</i> for B. Miller	Title <b>Revenue Officer</b>
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(NOTE: Certificate of Officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Part 1 - To Be Kept By Recording Office

Form 668(Y) (2-83)

United States

VS.

*Chief Assessor, & Partnerships & Personal  
of Paul & Maud  
McIntosh,  
Partners*

Notice of Tax Lien

Filed this 11th day of Oct 1980 at East M.

1301, E. 2nd St. S.

*Marguerite M. Spink*  
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) **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 # 1115

section -

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

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

(A) it -

(i) such notice of lien is refilled 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 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 6321(i), 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(Y)**

(Feb. 1983)

Department of the Treasury - Internal Revenue Service

# Notice of Federal Tax Lien Under Internal Revenue Laws

District  
**Baltimore, MD**

Serial Number  
**528609544**

*For Optional Use by Recording Office*

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

RECEIVED  
 CLERK OF CIRCUIT COURT  
 1986 OCT 18 PM 3:02  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **Circle Restaurant, a Partnership  
Robert J & Marie A McGraw, Partners**

Residence **P O Box 171  
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 <i>(a)</i>	Tax Period Ended <i>(b)</i>	Identifying Number <i>(c)</i>	Date of Assessment <i>(d)</i>	Last Day for Re filing <i>(e)</i>	Unpaid Balance of Assessment <i>(f)</i>
941	3-31-84	52-1285746	10-22-84	11-21-90	1385.72
941	6-30-84	52-1285746	12-23-85	1-22-92	2150.53
941	9-30-84	52-1285746	10-14-85	11-13-91	1486.11
940	12-31-84	52-1285746	11-18-85	12-18-91	896.53

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 5918.89</b>
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This notice was prepared and signed at Baltimore, MD, on this,

the 10th day of October, 19 86

Signature *D.M. Moremaker*  
for **R. Richardson**  
**52-01-3534**

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 Rev. Rul. 71-466, 1971-2 C.B. 409)

1115

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District BALTIMORE, MD	Serial Number 528609544	For Optional Use by Recording Office
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I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on October 16, 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
 CLERK, CIRCUIT COURT  
 91 DEC 11 AM 9:50  
 QUEEN ANNE'S COUNTY

Name of Taxpayer  
 CIRCLE RESTAURANT, a PARTNERSHIP  
 ROBERT J & MARIE A MCGRAW, PARTNERS

Residence  
 P O BOX 171  
 QUEENSTOWN, MD 21658

### COURT RECORDING INFORMATION:

Liber 1	Page 62	UCC No. n/a	Serial No. 1115
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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	03/31/84	52-1285746	10/22/84	11/21/90	1385.72
941	06/30/84	52-1285746	12/23/85	01/22/92	2150.53
941	09/30/84	52-1285746	10/14/85	11/13/91	1486.11
940	12/31/84	52-1285746	11/18/85	12/18/91	896.53
*****					

Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	Total	\$ 5918.89
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This certificate was prepared and signed at BALTIMORE, MD, on this

the 5th day of December, 19 91

Signature <i>James Howard</i>	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.G.P.O.: 1988-0-202-019/85956

No. 1116

United States

vs.

*Butteringham fault & Cooper Ave.*

# Notice of Tax Lien

Filed this 21 day of

*Ref* 1980 at 11 A.M.

*TSI 1 7/1/82*

*Marguerite W. Menden*  
Clerk (or Registrar)

Form 668 (Y) (2-83)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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

subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia. - In the office of the Recorder of Deeds of the District of Columbia, 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 # 1116

(g) **Refiling Of Notice.** - For purposes of this section -

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

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

- (A) if -
  - (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 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 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528609614</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK OF CIRCUIT COURT  
1986 OCT 21 AM 10:45  
QUEEN ANNE'S COUNTY

Name of Taxpayer **Brittingham Paint & Paper Inc, a Corporation**

Residence **Rt 2 Box 232 A  
Centreville, MD 21617**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 <small>(a)</small>	Tax Period Ended <small>(b)</small>	Identifying Number <small>(c)</small>	Date of Assessment <small>(d)</small>	Last Day for Refiling <small>(e)</small>	Unpaid Balance of Assessment <small>(f)</small>
941	3-31-86	52-1221027	6-16-86	7-16-92	2883.57
940	12-31-85	52-1221027	3-24-86	4-23-92	426.15
<b>Place of Filing</b>					
Clerk of the Circuit Court Queen Anne County Centreville, MD 21617				<b>Total</b>	<b>\$ 3309.72</b>

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

the 14th day of October, 19 86

Signature  for <b>J. Leatherman</b> <b>62-01-3539</b>	Title <b>Revenue Officer</b>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1116

**United States**

**vs.**

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).



No. 1117

United States

VS.

*Chavezfeld & Becherer Inc*

**Notice of Tax Lien**

Filed this 21 day of

19 81 at 10:45 m.

*TSR 1 Folio 62*

Clerk for Registrar

Form 668 (Y) (2-83)

**Excerpts From Internal Revenue Code**

**Sec. 6321. Lien For Taxes.**

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

**Sec. 6322. Period Of Lien.**

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

**Sec. 6323. Validity and Priority Against Certain Person:**

(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 # 1117

(g) **Retiling Of Notice.** - For purposes of this section -

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

(2) **Place For Filing.** - A notice of lien retiled during the required retiling period shall be effective only - (A) if -

- (i) such notice of lien is retiled in the office in which the prior notice of lien was filed, and
  - (ii) in the case of real property, the fact of retiling 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 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 Retiling Period.** - In the case of any notice of lien, the term "required retiling period" means - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required retiling 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.

*[Handwritten signature]*

Form 668(Y)

# Notice of Federal Tax Lien Under Internal Revenue Laws

(Feb. 1983)

District <b>Baltimore, MD</b>	Serial Number <b>528609426</b>	For Optional Use by Recording Office
----------------------------------	-----------------------------------	--------------------------------------

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

RECEIVED  
 CLERK, CIRCUIT COURT  
 1986 OCT 21 AM 10:45  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **Cloverfield Electric Inc, a Corporation**

Residence **P O Box 308  
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	3-31-86	52-1326881	6-16-86	7-16-92	2230.27

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 2230.27</b>
--	--------------	-------------------

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

the 9th day of October 19 86

Signature  for <b>R. Richardson</b> <b>82-01-3534</b>	Title <b>Revenue Officer</b>
---	---------------------------------

(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)

1117

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)

*James H. [unclear]*  
*5/28/84*

Form 668(Z)

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

# Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

528609426

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on October 21, 1986, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
CLERK OF COURT  
1989 OCT 25 AM 10:39  
QUEEN ANNE'S COUNTY

Name of Taxpayer CLOVERFIELD ELECTRIC INC, a CORPORATION

Residence P O BOX 308  
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.  
n/a n/a n/a 1117

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	03/31/86	52-1326881	06/16/86	07/16/92	2230.27
*****					

Place of Filing

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

Total

\$

2230.27

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

the 5th day of October, 19 89

Signature

Title

Chief, SPf

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

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

E.I. # 36-2705514

No. 1118

United States

VS.

*Henry G. Stender H.  
Mason Ten*

# Notice of Tax Lien

Filed this 31<sup>st</sup> day of

Oct 1986 at TSP 1 781's Co 2 m.

*Marguerite W. Markin*  
Clark for Registrar

Form 668(Y) (2-83)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 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 no longer than 30 days after the date of the filing of the notice of lien.

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

#### (1) Place For Filing Notice; Form. -

- (i) **Place For Filing.** - The notice referred to in subsection (a) shall be filed -
  - (A) Under State Laws. -
  - (i) Real Property. - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, and
  - (ii) Personal Property. - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
  - (B) With Clerk Of District Court. - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of

subparagraph (A) of -  
(C) With Recorder Of Deeds Of The District Of Columbia. - In the office of the Recorder of Deeds of the District of Columbia, 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 # 1118

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

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

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

- (A) if -
  - (i) such notice of lien is refilled 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 (1) (4); and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (1) in the State in which such residence is located.

### (3) **Required Refiling Period.** - In the case of any notice of lien, the term "required refiling period" means -

- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for 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 surties 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.

District Baltimore, MD Serial Number 528610049 For Optional Use by Recording Office

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

RECEIVED  
 CLERK, CIRCUIT COURT  
 1986 OCT 31 AM 9:48  
 QUEEN ANNE'S COUNTY

Name of Taxpayer Harry L & Linda H Martin

Residence RT 1 Box 112 D  
Sudlersville, MD 21668

**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 <small>(a)</small>	Tax Period Ended <small>(b)</small>	Identifying Number <small>(c)</small>	Date of Assessment <small>(d)</small>	Last Day for Refiling <small>(e)</small>	Unpaid Balance of Assessment <small>(f)</small>
1040	12-31-82	219-52-4721	6-02-86	7-02-92	3375.61
1040	12-31-83	219-52-4721	7-07-86	8-06-92	4441.94

Place of Filing Clerk of the Circuit Court  
Queen Anne County **Total** **\$** **7817.55**  
Centreville, MD 21617

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

the 28th October 86  
 the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

Signature *D. M. Moneysaker* Title Revenue Officer  
for C Brooks

1118

United States

vs.

Harry J. + Linda H.  
Morters  
Rt. 1, Box 112D  
Seedersville, W.V. 21668

Release of Tax Lien

Filed this 22nd day of  
May, 19 90 9:34 <sup>A.</sup> M.

and proper entry made in 1  
TSP Book No. 1, page 62

Marguerite W. Mosher  
Clerk (or Registrar).

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

# Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

528610049

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on October 31, 19 86, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
CLERK, CIRCUIT COURT  
1990 MAY 22 AM 9:34  
QUEEN ANNE'S COUNTY

Name of Taxpayer **HARRY L & LINDA H MARTIN**

Residence **RT 1 BOX 112 D  
SUDLERSVILLE, MD 21668**

**COURT RECORDING INFORMATION:**

Liber	Page	UCC No.	Serial No.
n/a	62	n/a	1118

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	219-52-4721	06/02/86	07/02/92	3375.61
1040	12/31/83	219-52-4721	07/07/86	08/06/92	4441.94
*****					

Place of Filing

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

Total

\$

7817.55

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

the 17th day of May, 19 90.

Signature

Title

Chief, SPf

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

U.S. GPO 1989 JKT. 242-506/06642

No. 1119

United States

vs.

*Honoring Todd Remick  
The Queen Anne Inn  
Charles Williams, Esq. for*

# Notice of Tax Lien

Filed this

*18th*

day of

19

*Nov. 19th at 10:55 A.M.*

*Margaret W. Madson  
Clerk for Registrar*

Form 668 (7) (2-83)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

### Sec. 6323. Validity and Priority Against Certain Person

(a) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment 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 notified in writing of 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

(C) **With Recorder Of Deeds Of The District Of Columbia.** - In the office of the Recorder of Deeds of the District of Columbia, 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 # 1119

### (3) Required Refiling Period. -

In the case of any notice of lien, the term "required refiling period" means -

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

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528609794	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1986 NOV 10 AM 10:33  
QUEEN ANNE'S COUNTY

Name of Taxpayer Flaming Torch Limited Partnership, a Partnership t/a Queen Annes Inn	
Residence Charles William, Gen Ptr P O Box 164 Grasonville, MD 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 <small>(a)</small>	Tax Period Ended <small>(b)</small>	Identifying Number <small>(c)</small>	Date of Assessment <small>(d)</small>	Last Day for Refiling <small>(e)</small>	Unpaid Balance of Assessment <small>(f)</small>
940	12-31-84	52-1267844	12-30-85	1-29-92	714.91

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 714.91</b>
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This notice was prepared and signed at Baltimore, MD, on this,

the 22nd day of October, 19 86

Signature <i>R. Richardson</i> for R. Richardson 52-01-3534	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 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

CHIEF, SPT

DATE: MARCH 1988

RECEIVED: ME

CENTRAL INTELLIGENCE AGENCY  
ATTENTION: DIRECTOR  
OFFICE OF THE CIVIL RIGHTS

1041

1119 #119

#218

*James Ince*

\*\*\*\*\*  
040 121311884 25-1221844 121301838 0112211888 121311884

DATE: 03/08/88  
TIME: 09:05  
COURT RECORDING INFORMATION:  
TYPE: 1118  
SERIAL NO: 26181 NO

CENTRAL INTELLIGENCE AGENCY  
P O BOX 124  
CHARGES WILLIAM GESSBORDA SEN SR  
THE GREEN HILLS INN  
EGGING TORCH LIMITED BRITAIN  
10, BRITAIN

1988

10/12/88

DEPARTMENT OF JUSTICE

487908825

3385

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

District <b>DELAWARE-MARYLAND</b>	Serial Number <b>528609794</b>	For Use by Recording Office
--------------------------------------	-----------------------------------	-----------------------------

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and 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 10, 1986, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer	a Partnership <b>FLAMING TORCH LIMITED PARTNERSHIP T/A QUEEN ANNES INN</b>
Residence	<b>CHARLES WILLIAM GESSFORD, GEN PTR P O BOX 164 GRASONVILLE, MD 21638</b>

RECEIVED  
 CLERK, CIRCUIT COURT  
 98 MAR 19 PM 1:18  
 QUEEN ANNE'S COUNTY

**COURT RECORDING INFORMATION:**

Liber n/a	Page 62	UCC No. n/a	Serial No. 1119
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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	12/31/1984	52-1267844	12/30/1985	01/29/1992	714.91
*****					

Place of Filing	CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY <i>100 Court House Sq.</i> CENTREVILLE, MD 21617	Total	\$	714.91
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This notice was prepared and signed at Baltimore, MD, on this, the 01st day of March, 1998.

Signature 	Title <b>Chief, SPF</b>
--	----------------------------

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

No. 1120

United States

vs.

*Hein & Co. v. Heine*

# Notice of Tax Lien

Filed this 18th day of Nov 1984

at 10 P.M. 10:00 A.M.

*Marjorie L. ...*  
Clerk (or Registrar)

Form 668 (7) (2-83)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 (l) 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 # 1120

#### section -

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

(2) **Place For Filing.** - A notice of lien refiled during the required retiling 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 (l) (4); and
- (B) in 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 Retiling Period. -

In the case of any notice of lien, the term "required retiling period" means -  
(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and  
(B) the one-year period ending with the expiration of 6 years after the close of the preceding required retiling 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 6321(l), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District **Baltimore, MD** Serial Number **528610265**

For Optional Use by Recording Office

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

RECEIVED  
 CLERK, CIRCUIT COURT  
 1986 NOV 18 PM 12:46  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **Hair of Capitol Hill Inc., a Corporation**

Residence **Route 2 Box 691  
 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)
940	12-31-85	52-1105315	4-14-86	5-14-92	110.26
941	12-31-85	52-1105315	4-07-86	5-07-92	1349.41
941	3-31-86	52-1105315	6-07-86	7-07-92	55.13

Place of Filing **Clerk of the Circuit Court  
 Queen Anne County  
 Centreville, MD 21617** Total \$ **1514.80**

**Baltimore, MD**

This notice was prepared and signed at \_\_\_\_\_, on this,

**4th** **November** **86**  
 the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

Signature **Richard** for **B. Miller** 52-01-3532 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 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

No. 1191

United States

vs.

Henry A. Campbell

Notice of Tax Lien

Filed this 18th day of

1980

Clerk (or Registrar)

Form 668 (Y) (2-83)

Handwritten signature and date: 15th of 1980

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

Sec. 6323. Validity and Priority Against Certain Persons:

(a) 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

subparagraph (A), or -

(C) With Recorder Of Deeds Of The District Of Columbia. - In the office of the Recorder of Deeds of the District of Columbia, 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 # 1121

(g) Refiling Of Notice. - For purposes of this section -

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

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

- (A) if - (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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

(Feb. 1983)

District Baltimore, MD	Serial Number 528610821	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1986 NOV 18 PM 12:46  
 QUEEN ANNE'S COUNTY

Name of Taxpayer: Larry A. Campbell

Residence: 6204 Martins Lane  
Lanham, MD 20706

**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	12-31-79	230-40-2388N	6-02-86	7-02-92	250062.21
6672	9-30-83	230-40-2388N	3-17-86	4-16-92	2343216.21

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 2593278.42</b>
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This notice was prepared and signed at Baltimore, MD, on this,

10th day of November, 1986

Signature <i>D. Richard</i> for D Spivacke	Title Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

1121

United States

vs.

Larry A. Campbell  
6204 Martins Lane  
Larham, MD. 20706

**Release of Tax Lien**

Filed this 3rd day of  
Jan, 19 91 2:45 P.  
M.

and proper entry made in \_\_\_\_\_

TSP Book No. 1, page 62

Marguerite W. Markin  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

<b>District</b> Baltimore	<b>Serial Number</b> 528610821	<i>For Optional Use by Recording Office</i>
<p>I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on <u>November 18,</u> 19<u>86</u>, is authorized to note the books to show the release of this lien for these taxes and additions.</p>		1991 JAN -3 PM 2:45
<b>Name of Taxpayer</b> Larry A. Campbell		
<b>Residence</b> 6204 Martins Lane Lanham, Maryland 20706		

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	12-31-79	230-40-2388	06-02-86	07-02-92	250,062.21
6672	09-30-83	230-40-2388	03-17-86	04-16-92	2,343,216.21
<b>Total</b>					<b>\$ 2,593,278.42</b>

FED/LN 528610821#  
 RECD FEE 3.00  
 CHECK/MD 3.00  
 #443100 C001 R00 T14:41  
 01/03/91

This certificate was prepared and signed at Wheaton Plaza South, Wheaton, Maryland 20902, on this, the 31<sup>st</sup> day of DEC, 19 90.

<b>Signature</b> <i>E. Blackburn</i>	<b>Title</b> Group Manager
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(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

\* U.S. GPO: 1988-O-202-019/85966

No. 1122

United States

vs.

*Walter W. ...*  
*WME*

# Notice of Tax Lien

Filed this 19th day of Nov

1801, Paris St. 1980, at 1:48 p.m.

*Marjorie C. Mark ...*  
Clerk (or Registrar)

Form 668 (7) (2-83)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1122

(4) Refiling Of Notice. - For purposes of this section -

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

(A) if -

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

(ii) in the case of real property, the fact of retiling is entered and recorded in an index to the extent required by subsection (1) (4); and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (1) in the State in which such residence is located.

(3) **Required Refiling Period.** - In the case of any notice of lien, the term "required refiling period" means -

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

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for 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(Y)**  
( Feb. 1983 )

63 Department of the Treasury - Internal Revenue Service

# Notice of Federal Tax Lien Under Internal Revenue Laws

District **Baltimore, MD** Serial Number **528610843**

*For Optional Use by Recording Office*

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

RECEIVED  
 CLERK, CIRCUIT COURT  
 1986 NOV 19 PM 1:46  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **Gibraltar Industries Inc, a Corporation**

Residence **727 N Point Road  
Baltimore, MD 21237**

**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)
1120	12-31-71	52-0708566	11-23-84	12-23-90	55703.03
1120	12-31-72	52-0708566	11-23-84	12-23-90	46451.55
1120	12-31-73	52-0708566	11-23-84	12-23-90	269047.94
1120	12-31-74	52-0708566	11-23-84	12-23-90	151882.47
1120	12-31-77	52-0708566	11-23-84	12-23-90	692.50

Place of Filing **Clerk of the Circuit Court  
Queen Anne County  
Centreville, MD 21617** **Total** \$ **523777.49**

This notice was prepared and signed at **Baltimore, MD**, on this, **12th** day of **November**, **86**, 19**86**.

Signature *James Land* for **James Land** 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 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Handwritten mark at top right corner.

THE UNIVERSITY OF

OF THE STATE OF

THE UNIVERSITY OF

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THE UNIVERSITY OF THE STATE OF

1911	1912	1913	1914	1915	1916
1917	1918	1919	1920	1921	1922
1923	1924	1925	1926	1927	1928
1929	1930	1931	1932	1933	1934
1935	1936	1937	1938	1939	1940
1941	1942	1943	1944	1945	1946
1947	1948	1949	1950	1951	1952
1953	1954	1955	1956	1957	1958
1959	1960	1961	1962	1963	1964
1965	1966	1967	1968	1969	1970
1971	1972	1973	1974	1975	1976
1977	1978	1979	1980	1981	1982
1983	1984	1985	1986	1987	1988
1989	1990	1991	1992	1993	1994
1995	1996	1997	1998	1999	2000

Handwritten number 1122 with a scribble above it.

THE UNIVERSITY OF THE STATE OF

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

District <b>DELAWARE-MARYLAND</b>	Serial Number <b>528610843</b>	For Use by Recording Office
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I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on NOVEMBER 17 1988 is authorized to note the books to show the release of this lien for these taxes and additions

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

Name of Taxpayer **GIBRALTER INDUSTRIES INC, a Corporation**

Residence **727 N POINT ROAD  
BALTIMORE, MD 21237**

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)
1120	12/31/71	52-0708566	11/23/84	12/23/90	55703.03
1120	12/31/72	52-0708566	11/23/84	12/23/90	46451.55
1120	12/31/73	52-0708566	11/23/84	12/23/90	269047.94
1120	12/31/74	52-0708566	11/23/84	12/23/90	151882.47
1120	12/31/77	52-0708566	11/23/84	12/23/90	692.50
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total	\$ 523777.49
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This notice was prepared and signed at Baltimore, MD, on this, 12th day of October, 1996.

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

No. 1123

United States

vs. *Wheeler & ...*

Notice of Tax Lien

Filed this 20th day of ...

Clerk (or Registrar)

Form 668 (V) (2-83)

*Marguerite de Montigny*

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 (l) 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

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

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

- (A) Real Property. - In the case of real property, at its physical location; or (B) Personal Property. - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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

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



Lien # 1123

(g) Refiling Of Notice. - For purposes of this section -

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

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

- (A) it - (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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528611006	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK DIRECTOR'S OFFICE  
 1986 NOV 20 AM 10:12  
 QUEEN ANNE'S COUNTY

Name of Taxpayer: Gerald C & Judith A Davidson

Residence: Rt 1 Box 165A  
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 AMOUNT OUTSTANDING
1040	12-31-81	216-56-1865	11-19-84	12-19-90	185.09

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

Total \$ 185.09

This notice was prepared and signed at Baltimore, MD, on this, 14th day of November, 1986.

Signature: *J.M. Morimake*  
for M BAUER

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 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1123

United States

vs.

Gerald C. & Judith A.  
Krovidson

**Release of Tax Lien**

Filed this 11<sup>th</sup> day of  
Feb, 1991 10:53A M.,

and proper entry made in \_\_\_\_\_

TSP 1 Book No. \_\_\_\_\_, page \_\_\_\_\_

Marguerite W. Marlier  
Clerk (or Registrar).

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

*[Handwritten signature]*

# Certificate of Release of Federal Tax Lien

District BALTIMORE, MD	Serial Number 528611006	For Optional Use by Recording Office
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I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on November 20, 1984, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **GERALD C & JUDITH A DAVIDSON**

Residence  
RT 1 BOX 165A  
MILLINGTON, MD 21651

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1123

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	216-56-1865	11/19/84	12/19/90	185.09
*****					
RECEIVED CLERK, CIRCUIT COURT 1991 FEB 11 AM 10:53 QUEEN ANNE'S COUNTY					

Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	Total	\$	185.09
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This certificate was prepared and signed at BALTIMORE, MD, on this, the 5th day of February, 19 91.

Signature <i>James Howard</i>	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. 1124

United States

Wheeler E. D. vs. Daniel A. Rembert

Notice of Tax Lien

Filed this 2nd day of

MAR 19 84 at 3:17 P.M.

Clerk for Registrar

Form 668 (V) (2-83)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 -

(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 # 1124

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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528611008	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1986 NOV 21 PM 3:01  
QUEEN ANNE'S COUNTY

Name of Taxpayer	Gerald C & Judith A Davidson
Residence	Rt 1 Box 165A 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 <small>(a)</small>	Tax Period Ended <small>(b)</small>	Identifying Number <small>(c)</small>	Date of Assessment <small>(d)</small>	Last Day for Refiling <small>(e)</small>	Unpaid Balance of Assessment <small>(f)</small>
1040	12-31-83	216-56-1865	7-31-86	8-30-92	2364.21

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 2364.21</b>
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This notice was prepared and signed at Baltimore, MD, on this,

14th November 86  
the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

Signature <i>D.M. Moneymaker</i> for M Bauer	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 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1124

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

*Handwritten notes:*  
11-24-84  
11-24-84

# Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528611008	

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 MAY 13 AM 10:35  
 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on November 21, 1986 is authorized to note the books to show the release of this lien for these taxes and additions.

book: , page:

Name of Taxpayer Gerald C & Judith A Davidson  
 Serial #: 1124, UCC #: \_\_\_\_\_

Residence Rt 1 Box 165A  
Millington, MD 21651

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	12-31-83	216-56-1865	7-31-86	8-30-92	2364.21
*****					

Place of Filing	Total	\$
Clerk of the Circuit Court Queen Anne County Centreville, MD 21617		2364.21

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

the 11th day of May, 1987

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)

U.S. GOVERNMENT PRINTING OFFICE: 1985-461-511

E138-2094235

No. 1125

United States

vs. Michael P. McCaskey

# Notice of Tax Lien

Filed this 11th day of

April, 1980, at 10:52 AM SP, Davis Co

Thompson & Co. Clerk of Registrar

Form 668 (7) (Rev. 12-88)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

#### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



Lien # 1125

- 9. Certain insurance contracts
- 10. Passbook loans

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

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

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

- (A) if -
  - (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 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.

(e) **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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528611905	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK OF CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
1986 DEC 11 AM 10:52

Name of Taxpayer Michael P McCarthy
Residence A-11 Shipping Center Drive 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 <i>(a)</i>	Tax Period Ended <i>(b)</i>	Identifying Number <i>(c)</i>	Date of Assessment <i>(d)</i>	Last Day for Refiling <i>(e)</i>	Unpaid Balance of Assessment <i>(f)</i>
1040	12-31-83	220-54-2163	7-29-85	8-28-91	926.18
1040	12-31-84	220-54-2163	8-12-84	9-11-90	1648.18

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	\$ 2574.36
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Baltimore, MD

This notice was prepared and signed at \_\_\_\_\_, on this, 26th November 86, the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature <i>D. Richard</i> for J. Leathersman 52-01-3539	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 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1125

MICHAEL P. MCCARTHY

QUEEN ANNES COUNTY, SOIL  
I HEREBY CERTIFY THAT

THIS ..... WAS  
RECEIVED FOR RECORD THIS 14  
DAY OF Dec 1995 AT 9.51 A M  
RE ..... AND RECORDED IN  
LIBER TSP. 1 712 68  
RECORD BOOK FOR QUEEN ANNES  
COUNTY

Scott MacGlashan, Clerk

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

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

District: BALTIMORE, MD      Serial Number: 528611905      For Use by Recording Office

I certify that as to the following-name taxpayer, the requirements of section 6325 (e) 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 11 19 86 is authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED  
CLERK, CIRCUIT COURT  
05 DEC 14 AM 9:51  
QUEEN ANNE'S COUNTY

Name of Taxpayer: MICHAEL P MCCARTHY

Residence: A-11 SHIPPING CENTER DRIVE  
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:  
Liber n/a      Page 64      UCC No. n/a      Serial No. 1125

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	12/31/84	220-54-2163	08/12/84	09/11/90	1648.18
1040	12/31/83	220-54-2163	07/29/85	08/28/91	926.18
*****					

Place of Filing: CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21617      Total \$ 2574.36

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

the 05th day of December, 19 95.

Signature: *A Allen*      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)

No. 1126

United States

vs.

W. A. A  
Walter A. A

Notice of Tax Lien

Filed this 1977 day of

December 19 10:38  
A.M.

W. A. A  
Clerk (or Registrar)

Form 688 (V) (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

Sec. 6323. Validity and Priority Against Certain Person

(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) is filed by the Secretary.

(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) Situe 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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



Lien # 1126

- 8. Attorney's liens
- 9. Certain insurance contracts
- 10. Passbook loans

(g) Refiling Of Notice. - For purposes of this section -

- (1) General Rule. - Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period. (2) Place For Filing. - A notice of lien refiled during the required refiling period shall be effective only - (A) If - (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 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, a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

- (3) Required Refiling Period. - In the case of any notice of lien, the term "required refiling period" means - (A) the one-year period ending 30 days after the expiration of 8 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 8 years after the close of the preceding required 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(Y)

REFILE

Department of the Treasury - Internal Revenue Service

REFILE

Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. December 1985)

District Baltimore

Serial Number 528612831

For Optional Use by Recording Office

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

RECEIVED  
CLERK, CIRCUIT COURT  
1986 DEC 12 AM 10:38  
QUEEN ANNE'S COUNTY

Name of Taxpayer Ted A & Leslie Odder

Residence Rt 1 Box 308  
Grasonville, MD 21638

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled 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).

\*\*\* NOT APPLICABLE TO A REFILED NOTICE \*\*\*

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/79	219-48-1944	12/15/80	N/A	8323.19
NOTICE OF FEDERAL TAX LIEN REFILED					
Serial ID: 528612832 Notice Filed At: Queen Anne County					
New Address:					
Signature: for L. Miles <i>[Signature]</i>				DATE: 12/10/86 Title: Revenue Officer	
Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617					Total \$ 8323.19

Baltimore, MD.

This notice was prepared and signed at \_\_\_\_\_, on this,

10th December 86  
the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

Signature *[Signature]*  
/s/ Regina Knight

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 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

740 + 1126

**United States**

**vs.**

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19 \_\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

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

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on AUGUST 25, 1989 is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer TED A & LESLIE ODDER

Residence RT 1 BOX 308 GRASONVILLE, MD 21638

COURT RECORDING INFORMATION:  
Liber n/a Page n/a UCC No. n/a Serial No. 740

For Optional Use by Recording Office  
1989 AUG 16 AM 9:25  
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)
1040	12/31/79	219-48-1944	12/15/80	01/14/87	8323.19
*****					

Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE COUNTY CENTREVILLE, MD 21617 Total \$ 8323.19

This certificate was prepared and signed at BALTIMORE, MD on this, the 14th day of AUGUST, 1989

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. GPO 1987-181-47/165749

E.I. #36-2705514

1156

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

Clerk (or Registrar)

# Certificate of Release of Federal Tax Lien

District <b>BALTIMORE, MD</b>	Serial Number <b>528612832</b>	For Optional Use by Recording Office
----------------------------------	-----------------------------------	--------------------------------------

RECEIVED  
 CLERK, CIRCUIT COURT  
 91 DEC 19 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 December 12, 19 86, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **TED A & LESLIE ODDER**

Residence **RT 1 BOX 308  
GRASONVILLE, MD 21638**

**COURT RECORDING INFORMATION:**

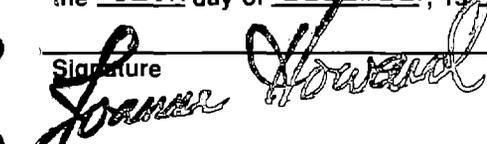
Liber n/a	Page n/a	UCC No. n/a	Serial No. 1126
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Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/79	219-48-1944	12/15/80	01/14/87	8323.19
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total	\$ <b>8323.19</b>
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This certificate was prepared and signed at BALTIMORE, MD, on this,

the 12th day of December, 19 91.

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

U.S. GOVERNMENT PRINTING OFFICE: 1981 282-042/41582

E.I. NO. 25-0501000

No. 1127

United States

vs. *Michael M. West  
1111 1/2 mile West  
Ray Lane Court*

# Notice of Tax Lien

Filed this 15th day of

Dec 19 87 Ste. at 1:30 p.m.

*Virginia M. ...*  
Clerk (or Registrar)

Form 689 (V) (Rev. 12-86)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

#### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



Lien # 1127

- 9. Certain insurance contracts
- 10. Passbook loans

#### (g) Refiling Of Notice. — For purposes of this section -

- (1) **General Rule.** — Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) **Place For Filing.** — A notice of lien refilled during the required refiling period shall be effective only -
  - (A) If -
    - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528612878	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1986 DEC 18 PM 1:56  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
Mildred M Wyatt  
d/b/a Mills Proff. Day Care Center

Residence  
Thompson Creek Rd RDI  
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	12-31-83	52-1227194	4-14-86	5-14-92	1276.25

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	\$ 1276.25
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This notice was prepared and signed at Baltimore, MD, on this, 11th day of December, 1986.

Signature <i>J. Leatherman</i> for J. Leatherman 52-01-3539	Title Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

DELAWARE

DELAWARE

December 19

88

MILDRED H WYATT  
DYBA HILLS PROPT. DAY CARE CENTER

THORNTON CREEK RD. RD1  
STEVENSVILLE, MD 21154

COURT RECORDING INFORMATION:

Index	Page	JCC No.	Serial No.
175	175	175	175

Case No. 11279

11279

\*\*\*\*\*  
 12/18/88 04/14/88 02/14/88  
 \*\*\*\*\*

CLERK OF THE CIRCUIT COURT  
WALTON COUNTY  
STEVENSVILLE, MD 21154

BALTIMORE, MD

1988

Chief, ST

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

<b>District</b> DELAWARE/MARYLAND	<b>Serial Number</b> 528612878	<b>For Use by Recording Office</b>
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RECEIVED  
 CLERK, CIRCUIT COURT  
 96 APR 22 AM 9:47  
 QUEEN ANNE'S COUNTY

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 December 18 19 88, is authorized to note the books to show the release of this lien for these taxes and additions

**Name of Taxpayer** MILDRED M WYATT  
D/B/A MILS PROFF. DAY CARE CENTER

**Residence** THOMPSON CREEK RD RDI  
STEVENSVILLE, MD 21666

**COURT RECORDING INFORMATION:**  
 Liber            Page            UCC No.            Serial No.  
 n/a                n/a                n/a                1127

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	12/31/83	52-1227194	04/14/86	05/14/92	1276.25
*****					

<b>Place of Filing</b> CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	<b>Total</b>	\$ 1276.25
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This notice was prepared and signed at BALTIMORE, MD, on this,  
04th day of April, 1996.

<b>Signature</b> 	<b>Title</b> Chief, SPf
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No. 1128

United States

vs.

Shuman, Done

Notice of Tax Lien

Filed this 18th day of

Dec 19 1982 at 1:52 PM

Magistrate W. M. ... Clerk (or Registrar)

Form 688 (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

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

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



Lien # 1128

- 9. Certain insurance contracts
10. Passbook loans

(g) Refiling Of Notice. - For purposes of this section -

- (1) General Rule. - Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period. (2) Place For Filing. - A notice of lien refiled during the required refiling period shall be effective only - (A) If - (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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528611796	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1986 DEC 18 PM 1:56  
QUEEN ANNE'S COUNTY

Name of Taxpayer **Grovan Inc., a Corporation**

Residence **P O Box 346  
Chester, MD 21619**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 <i>(a)</i>	Tax Period Ended <i>(b)</i>	Identifying Number <i>(c)</i>	Date of Assessment <i>(d)</i>	Last Day for Refilling <i>(e)</i>	Unpaid Balance of Assessment <i>(f)</i>
941	12-31-84	52-1189372	9-24-86	10-24-92	4083.19

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	\$ 4083.19
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This notice was prepared and signed at Baltimore, MD, on this, 25th day of November, 1986.

Signature <i>[Signature]</i> for <b>E. Miller</b> 52-01-3532	Title Revenue Officer
--	--------------------------

1128

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).



No. 1129

United States

vs.

Roger S. Stanger  
Drew

Notice of Tax Lien

Filed this 3/1/79 day of

APR 19 10:10 AM '79

15P 11, 12th St  
Morganville Co., New Jersey  
Clerk (or Registrar)

Form 6681 (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities



Lien # 1129

10. PASSBOOK LOANS

(g) Refiling Of Notice. — For purposes of this section -

- (1) General Rule. — Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period. (2) Place For Filing. — A notice of lien refilled during the required refiling period shall be effective only - (A) If - (i) such notice of lien is refilled 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 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.

**Notice of Federal Tax Lien Under Internal Revenue Laws**

(Rev. December 1985)

District Baltimore, MD	Serial Number 528613139	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1986 DEC 31 AM 10:10  
 QUEEN ANNE'S COUNTY

Name of Taxpayer  
Roger S & Suzanne Orem

Residence  
Rt2 6A-2 Kent Cove  
Stevensville, MD 21666

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
1040	12-31-84	215-88-2928	10-07-85	11-06-91	2293.10
1040	12-31-85	215-88-2928	9-22-86	10-22-92	1488.24

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 3781.34</b>
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This notice was prepared and signed at Baltimore, MD, on this, 18th day of December, 1986.

Signature <i>[Signature]</i> for P. Votta 52-01-0491	Title Chf. Contact ACS
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1129

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District <b>BALTIMORE, MD</b>	Serial Number <b>528613139</b>	For Optional Use by Recording Office
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I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on December 31, 19 86, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
 CLERK, CIRCUIT COURT  
 92 MAR 26 AM 9:43  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **ROGER S & SUZANNE DREM**

Residence **RT2-6A-2 KENT COVE  
STEVENSVILLE, MD 21666**

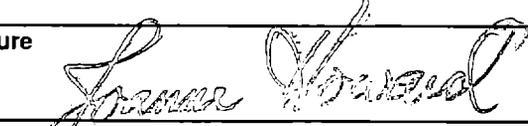
**COURT RECORDING INFORMATION:**

Liber n/a	Page n/a	UCC No. n/a	Serial No. 1129
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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	12/31/84	215-88-2928	10/07/85	11/06/91	2293.10
1040	12/31/85	215-88-2928	09/22/86	10/22/92	1488.24
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total	\$ <b>3781.34</b>
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This certificate was prepared and signed at BALTIMORE, MD, on this, the 19th day of March, 19 92.

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

U.S. GOVERNMENT PRINTING OFFICE: 1981 282-042/41582  
 E.I. NO. 25-0501000

No. 1130

United States

vs.

*W. Brown*

# Notice of Tax Lien

Filed this 31st day of

Dec, 1980, at 10:20 a.m.

*W. Brown*  
Clerk (or Registrar).

Form 668 (Y) (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

#### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1130

#### (g) Refiling Of Notice. — For purposes of this section -

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

(e) **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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528611677	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1986 DEC 31 AM 10:10  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
Grovan Inc., a Corporation

Residence  
P.O. Box 346  
Chester, MD 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	6-30-85	52-1189372	9-24-86	10-24-92	2496.55

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	\$	2496.55
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This notice was prepared and signed at Baltimore, MD, on this, the 24th day of November, 1986.

Signature <i>[Signature]</i> for E. Miller 52-01-3532	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 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1130

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District Baltimore, MD	Serial Number 528611677	For Optional Use by Recording Office
---------------------------	----------------------------	--------------------------------------

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 SEP -9 AM 9:31  
 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on December 31, 1986, is authorized to note the books to show the release of this lien for these taxes and additions.

book: , page:  
serial #: , acc #:

Name of Taxpayer Groven Inc., a Corporation

Residence P.O. Box 346  
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	6-30-85	52-118937Z	9-24-86	10-24-92	2496.55
*****					

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 2496.55</b>
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This certificate was prepared and signed at Baltimore, MD, on this, the 1st day of September, 1987.

Signature <i>Tonia Brooks</i>	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: 1985-461-511

E.I. 38-2094235

No. 1137

United States

vs.

*Edward M. McDonald*  
*vs.*  
*State*

### Notice of Tax Lien

Filed this 14th day of April 1987

*John P. ...*  
*Registrar*

Clerk (or Registrar)

Form 668(Y) (Rev. 12-85)

#### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes.

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

#### Sec. 6322. Period Of Lien.

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

#### (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 -

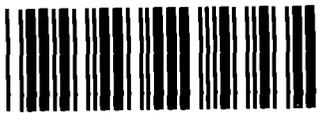
- (A) Real Property - In the case of real property, at its physical location; or
- (B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property



Lien # 1131

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

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

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

- (A) If -
  - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District  
Baltimore, MD

Serial Number  
528713677

*For Optional Use by Recording Office*

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

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 JAN 14 AM 9:39  
 QUEEN ANNE'S COUNTY

Name of Taxpayer  
Gary M. & Deborah A. Lee

Residence  
Route 1 Box 244 C Church Lane  
Chester, MD 21619

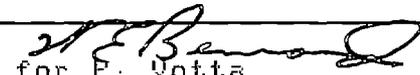
**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
1040	12-31-84	214-68-7057	8-19-85	9-18-91	1110.61

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

**Total** \$ 1110.61

This notice was prepared and signed at Baltimore, MD, on this, 2nd day of January, 1987.

Signature   
for P. Votta  
52-01-0491

Title  
Chf. Contact ACS

(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)

1131

United States

vs.

Release of Tax Lien

Filed this 7<sup>th</sup> day of

August, 19 88 10:12 A M.

and proper entry made in \_\_\_\_\_

TSP 1 Book No. 1, page 64

Marguerite W. Mosker  
Clerk (or Registrar).



No. 1132

United States

vs.

Real Wood Lane

# Notice of Tax Lien

Filed this 14th day of

Jan 19 87 at 9:30 AM

Gregory S. Lee, Registrar  
Clerk (or Registrar)

Form 669 (V) (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

#### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



Lien # 1132

- 6. Attorney's liens
- 9. Certain insurance contracts
- 10. Passbook loans

#### (g) Refiling Of Notice. - For purposes of this section -

- (1) **General Rule.** - Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) **Place For Filing.** - A notice of lien refilled during the required refiling period shall be effective only -
  - (A) if -
    - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528713625	For Optional Use by Recording Office
---------------------------	----------------------------	--------------------------------------

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

RECEIVED  
CLERK, CIRCUIT COURT  
1987 JAN 14 AM 9:39  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
Del Wood Inc., a Corporation

Residence  
P.O. BOX 1  
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)
941	3-31-84	52-1187962	6-25-84	7-25-90	702.19
941	9-30-84	52-1187962	1-07-85	2-06-91	724.15
941	12-31-84	52-1187962	4-15-85	5-15-91	2194.06
941	3-31-85	52-1187962	8-05-85	9-04-91	385.83
941	9-30-85	52-1187962	12-09-85	1-08-92	7839.66
941	12-31-85	52-1187962	3-31-86	4-30-92	1582.30

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 13428.19</b>
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This notice was prepared and signed at Baltimore, MD, on this, 2nd day of January, 1987

Signature  for K. Felix 52-01-3543	Title Revenue Officer
--	--------------------------

1132

United States

vs.

Del Wood, Inc

**Release of Tax Lien**

Filed this 54th day of Dec, 1992 10:52A M.

and proper entry made in \_\_\_\_\_  
TSP Book No. 1, page 64

Marquette W. Mankin  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

528713625

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 14 19 87, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
CLERK, CIRCUIT COURT  
92 DEC -4 AM 10:52  
QUEEN ANNE'S COUNTY

Name of Taxpayer DEL WOOD INC. , a CORPORATION

Residence P.O. BOX 1  
MILLINGTON, MD 21651

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1132

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	03/31/84	52-1187962	06/25/84	07/25/90	702.19
941	09/30/84	52-1187962	01/07/85	02/06/91	724.15
941	12/31/84	52-1187962	04/15/85	05/15/91	2194.06
941	03/31/85	52-1187962	08/05/85	09/04/91	385.83
941	09/30/85	52-1187962	12/09/85	01/08/92	7839.66
941	12/31/85	52-1187962	03/31/86	04/30/92	1582.30
*****					

Place of Filing

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

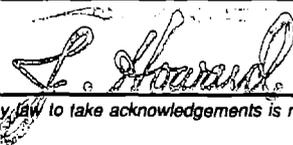
Total

\$

13428.19

This certificate was prepared and signed at BALTIMORE, MD, on this, the 27th day of November, 19 92.

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: 1993-312-746/70412

E.I. NO. 25-0501000

Clerk (or Registrar).

1987, at 9:00 A.M.  
Marguerite M. Richards

Filed this 14th day of

Notice of Tax Lien

VS. [Signature]

United States

No. 1133

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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

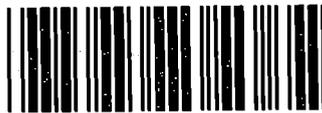
(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
2. Motor vehicles



Lien # 1133

(g) Refiling Of Notice. — For purposes of this section -

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

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

(A) If -

(i) such notice of lien is refilled 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 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 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528714102	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1987 JAN 14 AM 9:40  
QUEEN ANNE'S COUNTY

Name of Taxpayer **Ted A. Odder**

Residence  
Rt 1 Box 308  
Grasonville, MD 21638

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	219-48-1944	11-20-86	12-20-92	850.44

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	\$	850.44
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This notice was prepared and signed at Baltimore, MD, on this,

the 9th day of January, 1987

Signature <i>L. Miles</i> for L. Miles 52-01-3544	Title Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1133

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)** 104 Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**  
 (Rev. April 1984)

District **BALTIMORE, MD** Serial Number **528714102**

*For Optional Use by Recording Office*  
 CLERK OF THE CIRCUIT COURT  
 QUEEN ANNE'S COUNTY  
 1989 AUG 16 AM 9 25

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 14, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **TED A. ODDER**

Residence **RT 1 BOX 308  
 GRASONVILLE, MD 21638**

COURT RECORDING INFORMATION:  
 Liber Page UCC No. Serial No.  
 n/a n/a n/a 1133

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	219-48-1944	11/20/86	12/20/92	850.44
*****					

Place of Filing **CLERK OF THE CIRCUIT COURT  
 QUEEN ANNE COUNTY  
 CENTREVILLE, MD 21617** Total \$ **850.44**

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

the 14th day of August, 1989

Signature *[Handwritten Signature]* Title **Chief, SPf**

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

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

E.I. # 36-2705514

No. 1134

United States

vs.

Redwood, Lane

Notice of Tax Lien

Filed this 22nd day of

Dec 19 87 at 1:38 PM

737 91, Capital Co of Management Inc. Washington

Clerk (or Registrar)

Form 688 (Y) (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(f) Place For Filing Notice; Form. -

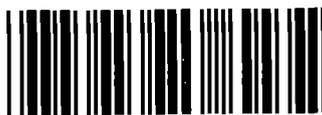
- (1) Place For Filing - The notice referred to in subsection (a) shall be filed - (A) Under State Laws (i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject 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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
2. Motor vehicles



Lien # 1134

(g) Refiling Of Notice. - For purposes of this section -

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

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

- (A) If - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528713626	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1987 JAN 22 AM 10:23  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
Del Wood Inc., a Corporation

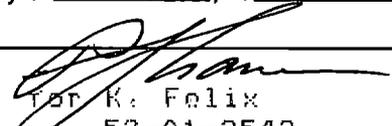
Residence  
P.O. BOX 1  
MILLINGTON, MD 21651

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Amount Outstanding
941	6-30-85	52-1187962	9-30-85	10-30-91	125.72

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	\$ 125.72
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This notice was prepared and signed at Baltimore, MD, on this, the 2nd day of January, 19 87.

Signature  For K. Felix 52-01-3543	Title Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1134

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_  
Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District <b>BALTIMORE, MD</b>	Serial Number <b>528713626</b>	For Optional Use by Recording Office <b>RECEIVED 91 DEC 19 AM 10:23 CLERK, CIRCUIT COURT QUEEN ANNE'S COUNTY</b>
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I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 22, 19 87, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **DEL WOOD INC. , a CORPORATION**

Residence **P.O. BOX 1  
MILLINGTON, MD 21651**

COURT RECORDING INFORMATION:  
Liber Page UCC No. Serial No.  
n/a n/a n/a 1134

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	06/30/85	52-1187962	09/30/85	10/30/91	125.72
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total	\$ <b>125.72</b>
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This certificate was prepared and signed at BALTIMORE, MD, on this, the 12th day of December, 1991.

Signature <i>Loanne Howard</i>	Title <b>Chief, SPf</b>
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(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 CB 409)

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

E.I. NO. 25-0501000

No. 1135

United States

vs. Charles Bruce Phoebe Co. Springery

Notice of Tax Lien

Filed this 22nd day of Dec 1987, at 1034 A.M.

Marquette Co. Registrar Clerk (or Registrar)

Form 668 (V) (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
2. Motor vehicles



Lien # 1135

- (g) Refiling Of Notice. — For purposes of this section - (1) General Rule. — Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period. (2) Place For Filing. — A notice of lien refilled during the required refiling period shall be effective only - (A) If - (i) such notice of lien is refilled 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 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 8 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.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District

Baltimore, MD

Serial Number

528714365

For Optional Use by Recording Office

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

RECEIVED  
CLERK, CIRCUIT COURT  
1987 JAN 22 AM 10:24  
QUEEN ANNE'S COUNTY

Name of Taxpayer

Charles Brian &amp; Theresa A. Yingling

Residence

P.O. Box 523 Parsons Island  
Chester, MD 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	12-31-85	213-50-5590	5-26-86	6-25-92	2092.47

Place of Filing

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

Total

\$

2092.47

Baltimore, MD

This notice was prepared and signed at \_\_\_\_\_, on this,

the 14th day of January, 1987.

Signature

  
Don F. Votta  
52-01-0491

Title

Chf. Contact ACS

(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(Y) (Rev. 12-85)

1135

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District

Baltimore, MD

Serial Number

528714365

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 22, 1987 is authorized to note the books to show the release of this lien for these taxes and additions.

book: , page:  
serial #: 1135, ucc #:

RECEIVED  
CLERK, CIRCUIT COURT  
1988 JUN 20 AM 10:36  
QUEEN ANNE'S COUNTY

Name of Taxpayer

CHARLES BRIAN & THERESA A. YINGLING

Residence

P.O. BOX 523 PARSONS ISLAND  
CHESTER, MD 21619

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12-31-85	213-50-5590	5-26-86	6-25-92	2092.47
*****					

Place of Filing

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

Total

\$

2092.47

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

the 15th day of June, 19 88

Signature



Title



Chief, SPf

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

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

E.I. # 36-2705514

No. 1136

United States

vs. *Murphy M. Wyatt  
Alta M. Wyatt  
Ray Lee etc*

Notice of Tax Lien

Filed this 25th day of April 1957

258714243

*Margaret C. ...*  
Clerk (or Registrar)

Form 6887 (Rev. 12-45)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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. - This 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.

(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 (e) 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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1136

(g) Refiling Of Notice. - For purposes of this section -

- (1) General Rule. - Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) Place For Filing. - A notice of lien refiled during the required refiling period shall be effective only -
  - (A) If -
    - (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 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.

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.

258714243

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528714563</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 JAN 29 AM 10:57  
 QUEEN ANNE'S COUNTY

Name of Taxpayer  
**Mildred M Wyatt**  
**d/b/a Mils Profess. Day Care Ctr**

Residence  
**Thompson Creek Rd RDI**  
**Stevensville, MD 21666**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
941	12-31-83	52-1227194	4-14-86	5-14-92	1276.25

Place of Filing <b>Clerk of the Circuit Court</b> <b>Queen Anne County</b> <b>Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 1276.25</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 15th day of January, 1987.

Signature <i>J. Richard</i> for J. Leatherman 52-01-3539	Title <b>Revenue Officer</b>
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DEPARTMENT

DEPARTMENT MARYLAND

January 29

87

FILIPPO M. WYATT  
DANA M.I.S. PROCESS, DAY CARE CTR

THOMPSON GREY RD RD1  
CITRIVILLE, MD 21833

POINT RECORDING INFORMATION:

Serial No.	Rate	LOC No.	LABOR
1128			

\*\*\*\*\* 05-1227194 OVA1458 OVA1458 1228.15 \*\*\*\*\*

1136

CLERK OF THE DISTRICT COURT  
IN AND FOR THE COUNTY  
CITRIVILLE, MD 21833

BAJ. COURT, MD

20

April

1987

1987, APR

1987, APR

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

District **DELAWARE/MARYLAND** Serial Number **528714563** For Use by Recording Office

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on January 29 19 87 is authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED  
CLERK, CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
96 APR 22 AM 9:47

Name of Taxpayer **MILDRED M WYATT**  
**D/B/A MILS PROFESS. DAY CARE CTR**

Residence **THOMPSON CREEK RD RDI**  
**STEVENSVILLE, MD 21666**

COURT RECORDING INFORMATION:  
Liber n/a Page 64 UCC No. n/a Serial No. 1136

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	12/31/83	52-1227194	04/14/86	05/14/92	1276.25
*****					

Place of Filing **CLERK OF THE CIRCUIT COURT**  
**QUEEN ANNE'S COUNTY**  
**CENTREVILLE, MD 21617** Total \$ **1276.25**

This notice was prepared and signed at BALTIMORE, MD, on this, 04th day of April, 1996.

Signature  Title **Chief, SFf.**

No. 1137

United States

vs.  
Kenneth B. Newton  
Sharonna S. Newton

Notice of Tax Lien

Filed this 29th day of 1987, at 10:14 a.m.

Magistrate W. Markler  
Clerk (or Registrar)

Form 6081 (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 of such lien is filed with the Secretary.

(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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
2. Motor vehicles



Lien # 1137

(g) Refiling Of Notice. — For purposes of this section -

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

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

- (A) If - (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 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.

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

(2) Disclosure of amount of outstanding lien. - If a notice of lien has been filed pursuant to section 6321(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.

4483-10-82

(Rev. December 1985)

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528714966</b>	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 FEB -9 AM 10:12  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **Kenneth B & Tamera L Newton**

Residence **PO Box 173  
Church Hill, 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	12-31-82	216-56-2095	10-03-83	11-02-89	412.21
1040	12-31-83	216-56-2095	8-19-85	9-18-91	1450.23
1040	12-31-85	216-56-2095	8-04-86	9-03-92	7046.89

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 8909.33</b>
--	--------------	-------------------

Baltimore, MD

This notice was prepared and signed at \_\_\_\_\_, on this,

the 2nd day of February, 1987.

Signature  for <b>L. Miles</b> <b>52-01-3544</b>	Title <b>Revenue Officer</b>
--	---------------------------------

(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(Y) (Rev. 12-85)

1137

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District <b>BALTIMORE, MD</b>	Serial Number <b>528714966</b>	For Optional Use by Recording Office
----------------------------------	-----------------------------------	--------------------------------------

RECEIVED COURT  
 CLERK, CIRCUIT COURT  
 91 AUG 23 AM 10: 52  
 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 09, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **KENNETH B & TAMERA L NEWTON**

Residence **PO BOX 173  
CHURCH HILL, MD 21623**

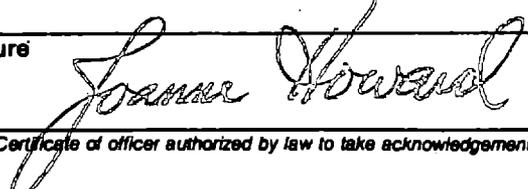
**COURT RECORDING INFORMATION:**

Liber n/a	Page n/a	UCC No. n/a	Serial No. n/a
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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	216-56-2095	10/03/83	11/02/89	412.21
1040	12/31/83	216-56-2095	08/19/85	09/18/91	1450.23
1040	12/31/85	216-56-2095	08/04/86	09/03/92	7046.89
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	<b>Total</b>	<b>\$ 8909.33</b>
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This certificate was prepared and signed at BALTIMORE, MD, on this, the 16th day of August, 19 91.

Signature 	Title <b>Chief, SPf</b>
--	----------------------------

(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: 1986-0-202-019/8595B

Clerk (or Registrar)

301, 19th St, at 11:24 a.m.  
Marguerite S. ...

Filed this 7/27/88 day of

Notice of Tax Lien

United States

No. 1138

William E. ... vs.

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322: Period Of Lien.

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

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

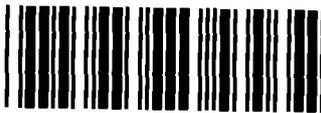
- (2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated - (A) Real Property - In the case of real property, at its physical location; or (B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence 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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
2. Motor vehicles.



Lien # 1138

(g) Refiling Of Notice. - For purposes of this section -

- (1) General Rule. - Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period. (2) Place For Filing. - A notice of lien refilled during the required refiling period shall be effective only - (A) If - (i) such notice of lien is refilled 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 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.

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District Baltimore, MD	Serial Number 528715255	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1987 FEB 19 AM 11:20  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
William E. Tharp

Residence  
P.O. Box 222  
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 <i>(a)</i>	Tax Period Ended <i>(b)</i>	Identifying Number <i>(c)</i>	Date of Assessment <i>(d)</i>	Last Day for Refiling <i>(e)</i>	Unpaid Balance of Assessment <i>(f)</i>
1040	12-31-85	446-26-1011	6-23-86	7-23-92	7464.62

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	\$ 7464.62
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This notice was prepared and signed at Baltimore, MD, on this,

the 11th day of February, 1987.

Signature <i>D. Richard</i> for P. Votta 52-01-0491	Title Chf. Contact ACS
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668(Y) (Rev. 12-85)

No. 1135

United States

VS.

*Marguerite W. Mendenhall*

# Notice of Tax Lien

Filed this *Feb 25* day of *Feb*

*1987, at 10:32 A.M.*

*TSP 1 7810 CP*

*Marguerite W. Mendenhall*  
Clerk (or Registrar)

Form 6681 (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

#### (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 paragraph (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1139

(g) **Refiling Of Notice.** - For purposes of this section -

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

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

- (A) if -
  - (i) such notice of lien is refilled 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 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.

#### (g) 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.

(Rev. December 1985)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528715698	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1987 FEB 25 AM 10:32  
QUEEN ANNE'S COUNTY

Name of Taxpayer Myers Transfer Incorporated, a Corporation

Residence  
PO Box 162  
Centerville, MD 21617

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).

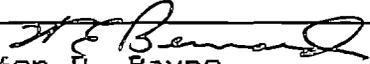
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
2290	7-01-82	52-1168862	9-10-84	10-10-90	1225.67
2290	7-01-83	52-1168862	3-12-84	4-11-90	688.57

Place of Filing Clerk of the Circuit Court Queen Anne County Centerville, MD 21617	Total	\$ 1914.24
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Baltimore, MD

This notice was prepared and signed at \_\_\_\_\_, on this,

the 14th day of February, 1987.

Signature  for D. Bayne 52-01-1222	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  
Rev. Rul. 71-466, 1971 - 2 C.B. 408)

Form 668(Y) (Rev. 12-85)

*Mar 19 87*  
*at 10:45 AM*  
*1008*  
*day of*

Filed this

1008

day of

# Notice of Tax Lien

*Received by Justice*  
*at the Tax Court*  
*Springing Street*

United States

No.

1140

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1140

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

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

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

- (A) If -
  - (i) such notice of lien is refilled 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 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 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528714967</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 MAR 10 AM 10:45  
 QUEEN ANNE'S COUNTY

Name of Taxpayer  
**Kenneth B. Newton  
 dba Ken Newton Painting Contract.**

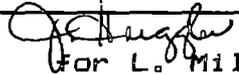
Residence  
**Main Street  
 Church Hill, MD 21623**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
941	3-31-83	35-1440945	2-06-84	3-07-90	241.23
941	9-30-83	35-1440945	2-06-84	3-07-90	2607.05
941	6-30-84	35-1440945	11-12-84	12-12-90	962.03
941	9-30-84	35-1440945	4-29-85	5-29-91	933.41
941	6-30-85	35-1440945	10-14-85	11-13-91	121.59
941	6-30-86	35-1440945	10-13-86	11-12-92	1367.70
940	12-31-83	35-1440945	12-31-84	1-30-91	64.29

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 6297.30</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 2nd day of February, 1987.

Signature  for L. Miles 52-01-3544	Title <b>Revenue Officer</b>
--	---------------------------------

020714827

020714827

March 10

87

DR. RAYMOND B. NEWTON  
GENERAL PRACTICE PHYSICIAN

1001 WEST 10TH STREET  
MILWAUKEE, WIS. 53233

Page 84  
Serial No. 1140

1140

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CLERK OF THE CIRCUIT COURT  
JUDY ANN'S COURT  
MILWAUKEE, WIS.

020714827

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

District <b>DELAWARE-MARYLAND</b>	Serial Number <b>528714967</b>	For Use by Recording Office
--------------------------------------	-----------------------------------	-----------------------------

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on March 10 1987, is authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED  
 CLERK, CIRCUIT COURT  
 96 OCT 22 AM 9:47  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **KENNETH B. NEWTON**  
**DBA KEN NEWTON PAINTING CONTRACT.**

Residence **MAIN STREET**  
**CHURCH HILL, MD 21623**

COURT RECORDING INFORMATION:  
 Liber Page UCC No. Serial No.  
           64           1140

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	12/31/83	35-1440945	12/31/84	01/30/91	64.29
941	03/31/83	35-1440945	02/06/84	03/08/90	241.23
941	09/30/83	35-1440945	02/06/84	03/08/90	2607.05
941	06/30/84	35-1440945	11/12/84	12/12/90	962.03
941	09/30/84	35-1440945	04/29/85	05/29/91	933.41
941	06/30/85	35-1440945	10/14/85	11/13/91	121.59
941	06/30/86	35-1440945	10/13/86	11/12/92	1367.70
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT</b> <b>QUEEN ANNE'S COUNTY</b> <b>CENTREVILLE, MD 21617</b>	Total	\$ <b>6297.30</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 08th day of October, 19 96.

Signature 	Title <b>Chief, SPf</b>
---	----------------------------

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

No. ~~444-1141~~

United States

VS.

*Herman & Co. v. ...*

# Notice of Tax Lien

Filed this 15 day of

March 19 87, at 11:04 a.m.

*TSP / April 1987*

*Margaret W. ...*  
Clerk for Registrar

Form 668 (V) (Rev. 8-65)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 (l) has been filed by the Secretary.

### (l) Place For Filing Notice; Form.

- (1) **Place For Filing.** - The notice referred to in subsection (a) shall be filed -
  - (A) Under State Laws.
  - (i) **Real Property.** - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
  - (ii) **Personal Property.** - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
  - (B) **With Clerk Of 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.

**Note:** See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1141

### (g) Refiling Of Notice.

(1) **General Rule.** - Unless notice of lien is retiled 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 (l) after the expiration of such refiling period.

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

- (A) if -
  - (i) such notice of lien is retiled 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 (l) (4); and
- (B) in 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 (l) in the State in which such residence is located.

(3) **Required Refiling Period.** - In the case of any notice of lien, the term "required refiling period" means -  
(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and  
(B) the 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(l), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District: **Baltimore, MD**  
 Serial Number: **528716592**

For Optional Use by Recording Office

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

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 MAR 19 AM 11:04  
 QUEEN ANNE'S COUNTY

Name of Taxpayer: **Herman L. Callahan, Sr.**

Residence: **Rt 1 Box 13M  
 Queen Anne, MD 21657**

**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	12-31-82	216-56-1846	9-05-83	10-05-89	3758.01
1040	12-31-84	216-56-1846	10-21-85	11-20-91	2128.82

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

**Total \$ 5886.83**

This notice was prepared and signed at Baltimore, MD, on this, the 5th day of March, 1987.

Signature:  Title: **Revenue Officer**

No. 1142

United States

VS.

Charles H. Smora vs  
Deceased

Notice of Tax Lien

Filed this 23rd day of

March 19 87, at 10:44 AM

Mrs. Patricia C. Newman  
Clerk for Registrar

Form 668 (V) (Rev. 8-86)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed for a judgment against the taxpayer arising 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.

(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.

Note: See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1142

(g) Refiling Of Notice. - For purposes of this section -

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

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

- (A) if -
  - (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 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.

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District Baltimore, MD	Serial Number 528717274	For Optional Use by Recording Office
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**As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.**

RECEIVED  
CLERK, CIRCUIT COURT  
1987 MAR 23 AM 10: 04  
QUEEN ANNE'S COUNTY

Name of Taxpayer **Charles H. & Emma B. Jerscheid**

Residence **108 Oregon Road  
Stevensville, MD 21666**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 <small>(a)</small>	Tax Period Ended <small>(b)</small>	Identifying Number <small>(c)</small>	Date of Assessment <small>(d)</small>	Last Day for Refiling <small>(e)</small>	Unpaid Balance of Assessment <small>(f)</small>
1040	12-31-84	215-34-7910	10-13-86	11-12-92	1826.31
1040	12-31-85	215-34-7910	5-26-86	6-25-92	1982.02

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$</b>	<b>3808.33</b>
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This notice was prepared and signed at Baltimore, MD, on this, 14th day of March, 1987.

Signature <i>J. Huggins</i> for P. Wotta 52-01-0491	Title  Chf. Contact ACS
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1142

United States

vs.

Charles H + Emma B  
Jerscheid  
108 Oregon Rd.  
Stevensville MD 21666

**Release of Tax Lien**

Filed this 12 day of  
Sept, 19 89 10:56 A.M.

and proper entry made in \_\_\_\_\_  
TSP Book No. 1, page 64

Marguerite W. Nasher  
Clerk (or Registrar).

*Jerscheid*  
*Stevensville*

Form **668(Z)**

□

Department of the Treasury - Internal Revenue Service

# Certificate of Release of Federal Tax Lien

(Rev. April 1984)

District <b>BALTIMORE, MD</b>	Serial Number <b>528717274</b>	For Optional Use by Recording Office
----------------------------------	-----------------------------------	--------------------------------------

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on March 23, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **CHARLES H. & EMMA B. JERSCHIED**

Residence **108 OREGON ROAD  
STEVENSVILLE, MD 21666**

RECORDED  
CLERK OF CIRCUIT COURT  
1989 SEP 12 AM 10 56  
QUEEN ANNE'S COUNTY

**COURT RECORDING INFORMATION:**

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1142

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	12/31/84	215-34-7910	10/13/86	11/12/92	1826.31
1040	12/31/85	215-34-7910	05/26/86	06/25/92	1982.02
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE COUNTY CENTREVILLE, MD 21617</b>	<b>Total</b>	<b>\$ 3808.33</b>
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This certificate was prepared and signed at BALTIMORE, MD, on this, the 31st day of August, 19 89.

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

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

E.I. # 36-2705514

Clerk (or Registrar)

Filed this 23rd day of March, 1987 at Wash DC  
Franklin & Co.

# Notice of Tax Lien

United States

No. 1143

*Margaret J. Williams*  
VS.

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 (1) has been filed by the Secretary.

#### (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.

**Note:** See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1143

(g) **Refiling Of Notice.** - For purposes of this section -

(1) **General Rule.** - Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1)) after the expiration 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 (1) (4); and

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

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

(3) **Required Refiling Period.** - In the case of any notice of lien, the term "required refiling period" means -

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

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for 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(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District  
Baltimore, MD

Serial Number  
528715851

For Optional Use by Recording Office

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

RECEIVED  
CLERK, CIRCUIT COURT  
1987 MAR 23 AM 10:04  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
Margaret L. Rebstock

Residence  
Box 127  
Stevensville, MD 21666

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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).

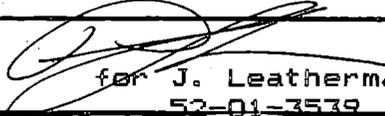
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	6-30-81	931-28-0688N	3-25-85	4-24-91	3307.71

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

Total \$ 3307.71

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

the 14th day of February, 1987

Signature  
  
for J. Leatherman  
52-01-3539

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 Rev. Rul. 71-466, 1971-2 C.B. 409)

1143

United States

vs.

Margaret L. Pollock  
Box 126  
Jensenville, MD 21666

**Release of Tax Lien**

Filed this 30th day of  
September, 1988 9:48 A.M.

and proper entry made in \_\_\_\_\_

TSP Book No. 1, page 64

Margaret W. Martin  
Clerk (or Registrar).

Form 668(Z)

104

Department of the Treasury - Internal Revenue Service

# Certificate of Release of Federal Tax Lien

(Rev. April 1984)

District

Baltimore, MD

Serial Number

528715851

For Optional Use by Recording Office

RECEIVED  
CLERK, CIRCUIT COURT  
1988 SEP 30 AM 9:48  
QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on March 23, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer MARGARET L. REBSTOCK

Residence BOX 127  
STEVENSVILLE, MD 21666

### COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1143

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	931-28-0688N	03/25/85	04/24/91	3307.71
*****					

Place of Filing

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

Total

\$

3307.71

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

the 23rd day of September, 1988

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)

U.S. GOVERNMENT PRINTING OFFICE: 1985-461-511

E1 38-2094235

No. 1144

United States

*John & Norma Keller*  
VS.

# Notice of Tax Lien

Filed this 23rd day of March 19 87.

*Special Agent in Charge*  
Clerk for Registrar

Form 668 (V) (Rev. 8-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

#### (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.

**Note:** See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail



Lien # 1144

#### (g) Refiling Of Notice. - For purposes of this section:

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

#### (d) 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.

668-10-88

# Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. May 1985)

District  
Baltimore, MD

Serial Number  
528716363

For Optional Use by Recording Office

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

RECEIVED  
CLERK, CIRCUIT COURT  
1987 MAR 23 AM 10:04  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
John & Norma Reber

Residence  
Mears Point Marina  
Grasonville, MD 21638

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	12-31-84	162-28-2961	8-04-86	9-03-92	13349.56
1040	12-31-85	162-28-2961	6-02-86	7-02-92	5361.64

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 18711.20</b>
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This notice was prepared and signed at Baltimore, MD, on this,

the 3rd day of March, 19 87

Signature  
  
for B. Miller  
52-01-3532

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 Rev. Rul. 71-466, 1971-2 C.B. 409)

1124

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District <b>BALTIMORE, MD</b>	Serial Number <b>528716363</b>	For Optional Use by Recording Office
----------------------------------	-----------------------------------	--------------------------------------

RECEIVED  
 CLERK, CIRCUIT COURT  
 91 DEC 19 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 March 23, 19 87, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **JOHN & NORMA REBER**

Residence **MEARS POINT MARINA  
GRASONVILLE, MD 21638**

COURT RECORDING INFORMATION:  
 Liber Page UCC No. Serial No.  
 n/a n/a n/a 1144

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	12/31/84	162-28-2961	08/04/86	09/03/92	13349.56
1040	12/31/85	162-28-2961	06/02/86	07/02/92	5361.64
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total	\$ <b>18711.20</b>
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This certificate was prepared and signed at BALTIMORE, MD, on this, the 12th day of December, 19 91.

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

U.S. GOVERNMENT PRINTING OFFICE: 1981 282-042/41582  
E.I. NO. 25-0501000

No. 1145

United States

VS.

*Dennis J. Spence  
The Attorney General  
Washington*

# Notice of Tax Lien

Filed this 21st day of

March 19 87 at Washington, D.C.

*Magistrate W. Maxwell*  
Clark (or Registrar)

Form 668 (V) (Rev. 6-65)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

#### (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 -

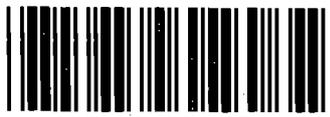
- (A) Real Property. - In the case of real property, at its physical location; or
- (B) Personal Property. - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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.

**Note:** See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1145

(g) **Refiling Of Notice.** - For purposes of this section -

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

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

- (A) if -
  - (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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. May 1985)

District Baltimore, MD	Serial Number 528717790	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK OF CIRCUIT COURT  
 1987 MAR 26 AM 10:21  
 QUEEN ANNE'S COUNTY

Name of Taxpayer  
Lenny L. Spicer  
T/A Exterior Home Design

Residence  
5 Sycamore Court  
Grasonville, MD 21638

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	12-31-85	52-1069463	3-31-86	4-30-92	3867.59
941	6-30-86	52-1069463	12-15-86	1-14-93	235.17

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

**Total** \$ 4102.76

This notice was prepared and signed at Baltimore, MD, on this, 24th day of March, 19 87.

Signature <i>J. Leatherman</i> for J. Leatherman 52-01-3539	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 Rev. Rul. 71-466, 1971-2 C.B. 409)

*Duplicate 1145*

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19 \_\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

*John B. Smith*



1145

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

# Certificate of Release of Federal Tax Lien

District

Baltimore, MD

Serial Number

528717790

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on March 26, 1987 is authorized to note the books to show the release of this lien for these taxes and additions.

book: , page:  
serial #: 1145, use #:

RECEIVED  
CLERK, CIRCUIT COURT  
1987 NOV -3 AM 10:57  
QUEEN ANNE'S COUNTY

Name of Taxpayer

Lenny L. Spicer  
T/A Exterior Home Design

Residence

5 Sycamore Court  
Grasonville, MD 21638

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	12-31-85	52-1069463	3-31-86	4-30-92	3867.59
941	6-30-86	52-1069463	12-15-86	1-14-93	235.17
*****					
					FED/LN            00
					RECD FEE        3.00

Place of Filing

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

Total

\$

4107.76

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

the 26th day of October, 19 87

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)

No. 1146

United States

VS.

Welman S.  
Caldwell, Sr.

Notice of Tax Lien

Filed this 21st day of March 19 87 at 10:31 a.m.

Maureen C. Parker  
Clerk (or Registrar)

Form 668(Y) (Rev. 8-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 (1) has been filed by the Secretary.

(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.

Note: See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

- 1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1146

(g) Refiling Of Notice. - For purposes of this section:

- (1) General Rule. - Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1)) after the expiration 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 (1) (4); and
(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

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

(3) Required Refiling Period. - In the case of any notice of lien, the term "required refiling period" means:
(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and
(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for 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(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

District **Baltimore, MD** Serial Number **528716592** For Optional Use by Recording Office

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

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 MAR 26 AM 10: 21  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **Herman L. Callahan, Sr.**  
**d/b/a R. D. #1**

Residence **R. D. #1, Box 13-M**  
**Queen Anne, MD 21657**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	216-56-1846	9-05-83	10-05-89	3758.01
1040	12-31-84	216-56-1846	10-21-85	11-20-91	2128.82

Place of Filing **Clerk of the Circuit Court**  
**Queen Anne County**  
**Centreville, MD 21617** **Total** \$ **5886.83**

This notice was prepared and signed at **Baltimore, MD**, on this, **5th** day of **March**, **1987**.

Signature *[Signature]* **for Sharon Lyons** Title **Revenue Officer**

PA 24

1146

Herman J. Callahan Esq.

Form 668 (Z)

(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

# Certificate of Release of Federal Tax Lien

District BALTIMORE, MD	Serial Number 528716592	For Use by Recording Office
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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 March 19 19 87, is authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED  
 CLERK, CIRCUIT COURT  
 QUEEN ANNE'S COUNTY  
 95 NOV - 1 AM 9:39

Name of Taxpayer: HERMAN L. CALLAHAN, SR.  
D/B/A R. D. #1

Residence: R. D. #1, BOX 13-M  
QUEEN ANNE, MD 21657

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	n/a	n/a	1140

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	12/31/84	216-56-1846	10/21/85	11/20/91	2128.82
1040	12/31/82	216-56-1846	09/05/83	10/05/89	3758.01
*****					

Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	Total	\$ 5886.83
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This notice was prepared and signed at BALTIMORE, MD, on this,

the 23rd day of October, 19 95.

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

No. 1147

United States

James E. & Margaret  
Crawford

vs.

Notice of Tax Lien

Filed this 26th day of

March 19 87 A.M.

Walter C. Crawford  
Clerk for Registrar

Form 668 (V) (Rev. 5-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date on which the requirements of subsection (1) have been filed by the Secretary.

(1) Place For Filing Notice; Form. -

- (1) Place For Filing. - The notice referred to in section (a) shall be filed: (A) Under State Laws. (i) Real Property. - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and (ii) Personal Property. - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated. (B) With Clerk Of District Court. - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or (C) With Recorder Of Deeds Of The District Of Columbia. - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien. - For purposes of paragraphs (1) and (4), property shall be deemed to be situated: (A) Real Property. - In the case of real property, at its physical location; or (B) Personal Property. - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia. (3) Form. - The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

Note: See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail



Lien # 1147

(g) Refiling Of Notice. - For purposes of this section -

- (1) General Rule. - Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1)) after the expiration 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 (1) (4); and (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

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

(3) Required Refiling Period. - In the case of any notice of lien, the term "required refiling period" means: (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for 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(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District **Baltimore, MD** Serial Number **528717558** For Optional Use by Recording Office

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

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 MAR 26 AM 10:21  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **James E. & Virginia G. Crawford**

Residence **405 Frederick Rd., St. 163  
 --- Catonsville, MD 21228**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
1040	12-31-82	216-36-7161	7-15-85	8-14-91	19734.97
1040	12-31-83	216-36-7161	7-15-85	8-14-91	1629.19
1040	12-31-84	216-36-7161	9-30-85	10-30-91	176475.88

Place of Filing **Clerk of the Circuit Court  
 Queen Anne County  
 Centreville, MD 21617** Total \$ **197840.04**

This notice was prepared and signed at **Baltimore, MD**, on this, **20th** day of **March**, 19**87**

Signature *[Signature]* Title **Revenue Officer**  
**for Janet Williams**  
**52-01-1121**



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

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

District <b>BALTIMORE, MD</b>	Serial Number <b>528717558</b>	For Use by Recording Office
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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 March 26 19 87, is authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED  
CLERK, CIRCUIT COURT  
95 OCT 12 AM 9:39  
QUEEN ANNE'S COUNTY

Name of Taxpayer **JAMES E. & VIRGINIA G. CRAWFORD**

Residence **405 FREDERICK RD., ST. 163  
CATONSVILLE, MD 21228**

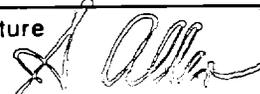
COURT RECORDING INFORMATION:  
Liber Page UCC No. Serial No.  
n/a n/a n/a 1147

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	12/31/84	216-36-7161	09/30/85	10/30/91	176475.88
1040	12/31/83	216-36-7161	07/15/85	08/14/91	1629.19
1040	12/31/82	216-36-7161	07/15/85	08/14/91	19734.97
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total <b>\$ 197840.04</b>
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This notice was prepared and signed at BALTIMORE, MD, on this,

the 02nd day of October, 1995.

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

No. 1148

United States

vs.

Chappelle Bennett, vs. Vene.

Notice of Tax Lien

Filed this 22nd day of March 1987 at 10:34 AM.

Magistrate W. Marklin, Clerk for Registrar.

Form 668 (V) (Rev. 8-80)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until it has been filed by the Secretary.

(f) Place For Filing Notice; Form. -

- (1) Place For Filing. - The notice referred to in section (a) shall be filed - (A) Under State Laws. (i) Real Property. - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and (ii) Personal Property. - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or (B) With Clerk Of 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.

Note: See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

- 1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1148

(g) Refiling Of Notice. - For purposes of this section -

- (1) General Rule. - Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (f) after the expiration of such refiling period. (2) Place For Filing. - A notice of lien refiled during the required refiling period shall be effective only - (A) if (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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District **Baltimore, MD** Serial Number **528717314**

For Optional Use by Recording Office

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

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 MAR 26 AM 10:21  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **Chesapeake Genetics Inc., a Corporation**

Residence **PO Box 58  
Centreville, MD 21617**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	6-30-85	52-1354046	1-17-86	12-17-92	1868.73
941	12-31-85	52-1354046	7-07-86	8-06-92	7201.04
941	3-31-86	52-1354046	1-17-86	12-17-92	11854.25

Place of Filing **Clerk of the Circuit Court  
Queen Anne County  
Centreville, MD 21617** Total \$ **20924.02**

**Baltimore, MD**

This notice was prepared and signed at \_\_\_\_\_, on this, 14th day of March, 1987

Signature D. Richard Title **Chf. Contact ACS**  
 for **F. Votta**  
**52-01-0491**

1148

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District <b>BALTIMORE, MD</b>	Serial Number <b>528717314</b>	For Optional Use by Recording Office
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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 March 26, 19 87, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **CHESAPEAKE GENETICS INC., a CORPORATION**

Residence **PO BOX 58  
CENTREVILLE, MD 21617**

**COURT RECORDING INFORMATION:**

Liber n/a	Page n/a	UCC No. n/a	Serial No. 1148
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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	06/30/85	52-1354046	11/17/86	12/17/92	1868.73
941	12/31/85	52-1354046	07/07/86	08/06/92	7201.04
941	03/31/86	52-1354046	11/17/86	12/17/92	11854.25
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total	\$ <b>20924.02</b>
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This certificate was prepared and signed at BALTIMORE, MD, on this,

the 12th day of December, 19 91.

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

U.S. GOVERNMENT PRINTING OFFICE: 1981 282-042/41582  
 E.I. NO. 25-0501000

No. 1149

United States

vs.

John F. & Ethel  
Keymora

# Notice of Tax Lien

Filed this 26th day of

March 1987 at 10:30 AM  
TSP, P.O. Box 64

Mayra J. Mendez  
Clerk (or Registrar)

Form 668 (Y) (Rev. 8-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 (l) has been filed by the Secretary:

#### (l) Place For Filing Notice; Form. —

- (1) **Place For Filing.** — The notice referred to in subsection (a) shall be filed:
  - (A) Under State Laws.
    - (i) **Real Property.** — In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
    - (ii) **Personal Property.** — In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
  - (B) With Clerk Of 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.

**Note:** See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

- 1. Securities;
- 2. Motor vehicles;



Lien # 1149

#### (g) Retiling Of Notice. — For purposes of this section.

- (1) **General Rule.** — Unless notice of lien is retiled in the manner prescribed in paragraph (2) during the required retiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (l)) after the expiration of such retiling period.
- (2) **Place For Filing.** — A notice of lien retiled during the required retiling period shall be effective only:
  - (A) if:
    - (i) such notice of lien is retiled in the office in which the prior notice of lien was filed, and
    - (ii) in the case of real property, the fact of retiling is entered and recorded in an index to the extent required by subsection (l) (4); and
  - (B) in any case in which, 90 days or more prior to the date of a retiling 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 (l) in the State in which such residence is located

(3) **Required Retiling Period.** — In the case of any notice of lien, the term "required retiling period" means:
 (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and
 (B) the one-year period ending with the expiration of 6 years after the close of the preceding required retiling 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

(Rev. May 1985)

District Baltimore, MD	Serial Number 528717082	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1987 MAR 26 AM 10:21  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
John P. & Toni Reynolds

Residence  
Box 26  
Queenstown, MD 21658

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 <small>(a)</small>	Tax Period Ended <small>(b)</small>	Identifying Number <small>(c)</small>	Date of Assessment <small>(d)</small>	Last Day for Refiling <small>(e)</small>	Unpaid Balance of Assessment <small>(f)</small>
1040	12-31-84	220-66-3711	5-27-85	6-26-91	2216.41

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 2216.41</b>
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This notice was prepared and signed at Baltimore, MD, on this,

the 11th day of March, 19 87

Signature <i>J. Richard</i> for J. Leatherman 52-01-3539	Title Revenue Officer
---	--------------------------

1149

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 **688(Z)**

28

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

# Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

528717082

For Optional Use by Recording Office

RECEIVED  
 CLERK OF CIRCUIT COURT  
 1990 MAY 29 AM 10:10  
 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on March 26, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

JOHN P. & TONI REYNOLDS

Residence

BOX 26  
 QUEENSTOWN, MD 21658

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1149

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	12/31/84	220-66-3711	05/27/85	06/26/91	2216.41
*****					

Place of Filing

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

Total

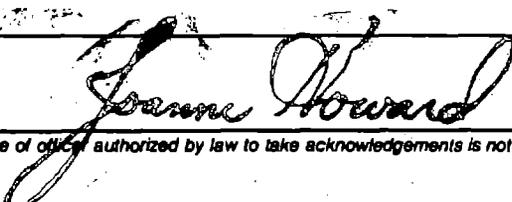
\$

2216.41

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

the 24th day of May, 19 90

Signature



Title

Chief, SPf

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

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

Filed this 31st day of March 1987 at Washington, D.C.  
Marjorie W. Mackin  
Clerk (or Registrar)

# Notice of Tax Lien

Robert J. May  
d/b/a  
J & B Enterprises

United States

No. 1150

VS.

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 (1) has been filed by the Secretary.

### (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.

**Note:** See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail



Lien # 1150

### (g) Refiling Of Notice. — For purposes of this section —

- (1) **General Rule.** — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1)) after the expiration 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 (1)(4); and
    - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the

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

- (3) **Required Refiling Period.** — In the case of any notice of lien, the term "required refiling period" means —
  - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and
  - (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for 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(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District

Baltimore, MD

Serial Number

528717302

For Optional Use by Recording Office

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

RECEIVED  
CLERK, CIRCUIT COURT  
1987 MAR 26 AM 10: 21  
QUEEN ANNE'S COUNTY

Name of Taxpayer

Robert L. Mays, a Corporation  
dba L & B Enterprises

Residence

200 68th Place  
Seat Pleasant, MD 20743

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled 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	6-30-85	52-1421865	6-30-86	7-30-92	8785.22
941	12-31-85	52-1421865	10-13-86	11-12-92	5478.65
941	3-31-86	52-1421865	7-07-86	8-06-92	8428.02
941	6-30-86	52-1421865	9-08-86	10-08-92	9009.24
941	9-30-86	52-1421865	12-08-86	1-07-93	13253.61

Place of Filing

Clerk of the Circuit Court  
Calvert County  
Prince Frederick, MD 20678

Total

\$

44954.74

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

the 14th day of March, 19 87

Signature

*J. A. Votta*  
for P. Votta  
52-01-0491

Title

Chf. Contact ACS

United States

VS.

Robert J. Webster

Notice of Tax Lien

Filed this 21st day of March 1987 at Wash. DC

WSP 1. Jones 69  
Morganite Co. Clerk for Defendant

Form 668(V) (Rev. 6-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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.

Note: See section 6323(b) for exceptions to a valid notice of lien imposed by section 6321 with respect to:

- 1. Securities 2. Motor vehicles



Lien # 1151

(g) Refiling Of Notice. - For purposes of this section -

(1) General Rule. - Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed in accordance with subsection (1) after the expiration 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 (1)(4); and (B) in 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.

(Rev. May 1985) **Notice of Federal Tax Lien Under Internal Revenue Laws**

District **Baltimore, MD** Serial Number **528717063** For Optional Use by Recording Office

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

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 MAR 26 AM 10:57  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **Robert J. Webber**

Residence **108 1/2 Long Creek Drive  
Stevensville, MD 21666**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	12-31-85	52-1448876	6-23-86	7-23-92	2770.39

Place of Filing **Clerk of the Circuit Court  
Queen Anne County  
Centreville, MD 21617** Total \$ **2770.39**

This notice was prepared and signed at **Baltimore, MD**, on this, the **9th** day of **March**, 19 **87**.

Signature *[Signature]* Title **Revenue Officer**  
for **J. Leatherman**  
**52-01-3539**

1151

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).



No. 1152

United States

vs.

Merrill Capital  
Neil, Lane

# Notice of Tax Lien

Filed this 15th day of

April, 1987, at WVA, Md.

Marguerite M. Mankins  
Clerk (or Registrar)

Form 6681 (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 Liens, And Judgment Lien Creditors.** — The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

#### (f) Place For Filing Notice; Form. —

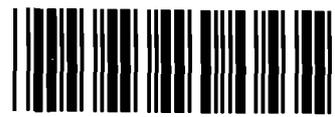
- (1) Place For Filing - The notice referred to in subsection (a) shall be filed -
  - (A) Under State Laws
    - (i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the 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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1152

#### (g) Refiling Of Notice. — For purposes of this section -

- (1) **General Rule.** — Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) **Place For Filing.** — A notice of lien refilled during the required refiling period shall be effective only -
  - (A) If -
    - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528718294	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer Hair of Capitol Hill Inc., a Corporation	RECEIVED CLERK OF CIRCUIT COURT APR 15 AM 11:11 CIRCUIT COURT QUEEN ANNE'S COUNTY APR 8 4 16 PM '87 LARRY W. SHIPLEY CLERK
Residence Route 2 Box 691 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	9-30-86	52-1105315	12-08-86	1-07-93	1418.14

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	Total	\$ 1418.14
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This notice was prepared and signed at Baltimore, MD on this, APR 13 1987

the 31st day of March, 1987

Signature <i>L. Miles</i> for L. Miles 52-01-3544	Title Revenue Officer
--	--------------------------

No. 1153

United States

*John W. Morris*

# Notice of Tax Lien

Filed this 15th day of April, 1982

*Marguerite M. Mankowski*  
Clerk (or Registrar)

Form 668 (Y) (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1153

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

- (1) **General Rule.** — Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) **Place For Filing.** — A notice of lien refilled during the required refiling period shall be effective only -
  - (A) If -
    - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528718828</b>	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 APR 15 AM 11:11  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **John R. Norris, Jr.**

Residence **Rt. 18 & Melvins Lane  
Grasonville, MD 21638**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
941	12-31-81	231-64-1311	5-16-85	6-15-91	10172.60

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 10172.60</b>
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This notice was prepared and signed at Baltimore, MD, on this,

the 7th day of April, 1987.

Signature <i>L. Miles</i> for <b>L. Miles</b> <b>52-01-2644</b>	Title <b>Revenue Officer</b>
--	---------------------------------

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

1153

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District <b>BALTIMORE, MD</b>	Serial Number <b>528718828</b>	For Optional Use by Recording Office
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I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 15, 19 87, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
 CLERK, CIRCUIT COURT  
 94 JUN 15 AM 10:16  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **JOHN R. NORRIS, JR.**

Residence **RT. 18 & MELVINS LANE  
GRASONVILLE, MD 21638**

COURT RECORDING INFORMATION:  
 Liber Page UCC No. Serial No.  
 n/a 64 n/a 1154

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	231-64-1311	05/16/85	06/15/91	10172.60
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total <b>\$ 10172.60</b>
--	-----------------------------

This certificate was prepared and signed at BALTIMORE, MD, on this, the 09th day of June, 19 94.

Signature 	Title <b>Chief, SPf</b>
--	----------------------------

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

U.S. GOVERNMENT PRINTING OFFICE: 1993-312-746/70412

E.I. NO. 25-0501000

NO. 1154

United States

vs. *Walter S. Roberts*

# Notice of Tax Lien

Filed this 16th day of April 19 87 at Wash DC

*Marguerite de Mearns*  
Clerk (or Registrar)

Form 660 (V) (Rev. 3-84)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 -

#### (i) Place For Filing Notice; Form. -

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

(A) Under State Laws -

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

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

(B) **With Clerk Of District Court.** - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of

subparagraph (A); or

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

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

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

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

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

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



Lien # 1154

(g) **Refiling Of Notice.** - For purposes of this section -

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

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

(i) such notice of lien is refilled 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 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 8 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD Serial Number 528719489

For Optional Use by Recording Office

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

RECEIVED  
 CLERK OF CIRCUIT COURT  
 1987 APR 16 AM 9:39  
 QUEEN ANNE'S COUNTY

Name of Taxpayer Howland S Roberts

Residence 28 K Queen Mary Court  
Chester, MD 21619

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	216-40-2672	8-08-83	9-07-89	1592.04
1040	12-31-84	216-40-2672	9-30-85	10-30-91	16867.93

Place of Filing Clerk of the Circuit Court  
Queen Anne County  
Centreville, MD 21617 **Total** \$ 18459.97

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

the 11th day of April, 19 87

Signature *D.M. Monemaker* Title Revenue Officer  
for B. Miller  
52-01-2632

(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)

1184

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19 \_\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District <b>BALTIMORE, MD</b>	Serial Number <b>528719489</b>	For Optional Use by Recording Office
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I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 16, 19 87, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **HOWLAND S ROBERTS**

Residence **28 K QUEEN MARY COURT  
CHESTER, MD 21619**

RECEIVED  
 CLERK OF CIRCUIT COURT  
 QUEEN ANNE'S COUNTY  
 1990 JUL 26 AM 10:26

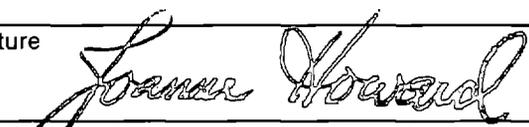
**COURT RECORDING INFORMATION:**

Liber n/a	Page 64	UCC No. n/a	Serial No. 1154
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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	216-40-2672	08/08/83	09/07/89	1592.04
1040	12/31/84	216-40-2672	09/30/85	10/30/91	16867.93
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE COUNTY CENTREVILLE, MD 21617</b>	<b>Total</b>	<b>\$ 18459.97</b>
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This certificate was prepared and signed at BALTIMORE, MD, on this, the 19th day of July, 19 90.

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

☆ U.S. GPO 1989 JKT. 242-506/06642

No. 1155

United States

VS.

*Walter S. & Jeannette  
Pollock*

# Notice of Tax Lien

Filed this 10th day of March, 1987.

*Walter S. & Jeannette Pollock*  
Marguerite M. Mandel  
Clerk (or Registrar)

Form 668(Y) (Rev. 3-84)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 (1) has been filed by the Secretary.

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

#### (1) Place For Filing Notice; Form. -

- (1) **Place For Filing.** - The notice referred to in subsection (a) shall be filed -
  - (A) **Under State Laws.** -
    - (i) **Real Property.** - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
    - (ii) **Personal Property.** - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
  - (B) **With Clerk Of District Court.** - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of

subparagraph (A), or

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

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

- (A) **Real Property.** - In the case of real property, at its physical location; or
- (B) **Personal Property.** - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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

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



Lien # 1155

(g) **Retiling Of Notice.** - For purposes of this section -

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

- (A) it -
  - (i) such notice of lien is retiled in the office in which the prior notice of lien was filed; and
  - (ii) in the case of real property, the fact of retiling is entered and recorded in an index to the extent required by subsection (1)(4); and
- (B) in 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(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District

Baltimore, MD

Serial Number

528719367

For Optional Use by Recording Office

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

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 APR 16 AM 9:39  
 QUEEN ANNE'S COUNTY

Name of Taxpayer

Ralph T & Jacquelynn Roberts

Residence

P.O. Box 324  
 Stevensville, MD 21666

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	12-31-85	205-32-8508	9-22-86	10-22-92	8372.49

Place of Filing

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

Total

\$

8372.49

Baltimore, MD

This notice was prepared and signed at \_\_\_\_\_, on this,

11th April 87

the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature

*D.M. Honevaker*  
 for F. Votta  
 52-01-0491

Title

Chf. Contact ACS

1155

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District Baltimore, MD	Serial Number 528719367	For Optional Use by Recording Office
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I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 16, 1987, is authorized to note the books to show the release of this lien for these taxes and additions. book: ; page: 66 serial #: 1155, ucc #:

RECEIVED  
CLERK, CIRCUIT COURT  
1987 AUG 11 AM 9:42  
QUEEN ANNE'S COUNTY

Name of Taxpayer **Ralph T & Jacquelynn Roberts**

Residence **P.O. Box 324  
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	12-31-85	205-32-8508	9-72-86	10-77-97	8372.49
*****					

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$</b> 8372.49
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This certificate was prepared and signed at Baltimore, MD, on this, the 5th day of August, 19 87.

Signature <i>Tonia Brooks</i>	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: 1985-461-511

E.I. 38-2094235

No. 1156

United States

vs.  
Hazel G. Roberts  
Albion  
Quality Services

# Notice of Tax Lien

Filed this 21st day of

April, 1987, at 11:08 A.M.  
7501, 1st St. S.E.

Marjorie M. Smith or  
Registrar

Form 668 (V) (Rev. 3-84)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

### Sec. 6323. Validity and Priority Against Certain Person:

(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 (1) has been filed by the Secretary.

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

#### (1) Place For Filing Notice; Form. -

- (1) **Place For Filing.** - The notice referred to in subsection (a) shall be filed -
  - (A) **Under State Laws.** -
    - (i) **Real Property.** - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
    - (ii) **Personal Property.** - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
  - (B) **With Clerk Of District Court.** - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of

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

- (2) **Situs Of Property Subject To Lien.** - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -
  - (A) **Real Property.** - In the case of real property, at its physical location; or
  - (B) **Personal Property.** - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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

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



Lien # 1156

(g) **Refiling Of Notice.** - For purposes of this section -

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

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

- (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 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, a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located

(3) **Required Refiling Period.** - In the case of any notice of lien, the term "required refiling period" means -  
(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and  
(B) the 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.

## Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD Serial Number 528719551 For Optional Use by Recording Office

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

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 APR 21 AM 10:08  
 QUEEN ANNE'S COUNTY

Name of Taxpayer  
Ralph T Roberts  
d/b/a Quality Structures

Residence  
724 Mason Drive  
Stevensville, MD 21666

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 <small>(a)</small>	Tax Period Ended <small>(b)</small>	Identifying Number <small>(c)</small>	Date of Assessment <small>(d)</small>	Last Day for Refiling <small>(e)</small>	Unpaid Balance of Assessment <small>(f)</small>
941	3-31-86	52-1147858	6-09-86	7-09-92	729.56
940	12-31-83	52-1147858	4-21-86	5-21-92	241.77

Place of Filing Clerk of the Circuit Court  
Queen Anne County  
Centreville, MD 21617 **Total** **\$** 971.33

This notice was prepared and signed at Baltimore, MD, on this 11th day of April, 19 87.

Signature *D.M. Moremaker* Title  
for J. Leatherman Revenue Officer  
52-01-2639

0000 0000 00

STATEMENT OF

DEPARTMENT OF THE ARMY  
GENERAL INVESTIGATIVE DIVISION  
WASHINGTON, D.C. 20315

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DEPARTMENT OF THE ARMY  
GENERAL INVESTIGATIVE DIVISION  
WASHINGTON, D.C. 20315

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DEPARTMENT OF THE ARMY

GENERAL INVESTIGATIVE DIVISION

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

For Use by Recording Office

District: DELAWARE/MARYLAND  
 Serial Number: 528719551

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 21, 1996, is authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer: RALPH T ROBERTS  
 D/B/A QUALITY STRUCTURES

Residence: PO BOX 161  
 SUDLENSVILLE, MD 21668

COURT RECORDING INFORMATION:

Liber Page n/a  
 UCC No. n/a  
 Serial No. 1156

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	12/31/83	52-1147858	04/21/86	05/21/92	241.77
941	03/31/86	52-1147858	06/09/86	07/09/92	729.56
*****					971.33
CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617					Total \$

This notice was prepared and signed at BALTIMORE, MD, on this \_\_\_\_\_ day of \_\_\_\_\_, 1996.

Signature:   
 Title: Chief, SPT

No. 1157

United States

vs.

*Walter H. Spangenberg Jr.*  
*Protect*

# Notice of Tax Lien

Filed this 21<sup>st</sup> day of Oct 1987 at DOS M

*TSP, Dept. Leg*  
*Marguerite A. Markowski*  
Clerk (or Registrar)

Form 608 (V) (Rev. 3-84)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 (1) has been filed by the Secretary.

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

#### (1) Place For Filing Notice; Form. -

(i) **Place For Filing.** - The notice referred to in subsection (a) shall be filed -

(A) Under State Laws. -

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

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

(B) With Clerk Of District Court. - In the office of the clerk of the United States district court 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 # 1157

(g) **Retiling Of Notice.** - For purposes of this section -

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

(2) **Place For Filing.** - A notice of lien refiled during the required retiling 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 retiling is entered and recorded in an index to the extent required by subsection (1) (4); and

(B) in any case in which, 90 days or more prior to the date of a retiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (1) in the State in which such residence is located

(3) **Required Retiling Period.** - In the case of any notice of lien, the term "required retiling period" means -

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and  
(B) the one-year period ending with the expiration of 6 years after the close of the preceding required retiling 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 6321, the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

Form 668(Y)

97

Department of the Treasury - Internal Revenue Service

# Notice of Federal Tax Lien Under Internal Revenue Laws

District

Baltimore, MD

Serial Number

528719548

For Optional Use by Recording Office

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

RECEIVED  
CLERK, CIRCUIT COURT  
1987 APR 21 AM 10:08  
QUEEN ANNE'S COUNTY

Name of Taxpayer

Ralph T &amp; Jacquelynn M Roberts

Residence

724 Mason Drive  
Stevensville, MD 21666

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	12-31-85	205-32-8508	6-13-86	7-13-92	8372.49
Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617					<b>Total</b> \$ 8372.49

Baltimore, MD

This notice was prepared and signed at \_\_\_\_\_, on this

the 11th day of April, 1987

Signature

*J. M. Monemake*  
for J. Leatherman  
52-01-2639

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  
Rev. Rul. 71-466, 1971-2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y) (Rev. 3-84)

1157

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)**

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

# Certificate of Release of Federal Tax Lien

District

Baltimore, MD

Serial Number

528719548

For Optional Use by Recording Office

CLERK OF THE CIRCUIT COURT  
1987 DEC -3 AM 9:52  
QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer, in the office where the notice of Internal revenue tax lien was filed on April 21, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.   
book: , page:   
serial #: 1157, ucc #:

Name of Taxpayer Ralph T & Jacquelynn M Roberts

Residence 724 Mason Drive  
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	12-31-85	205-37-8508	6-13-86	7-13-92	8372.49
*****					

Place of Filing

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

Total

\$

8372.49

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

the 28th day of November, 19 87

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)

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

E.I. # 36-2705514

NO 1158

United States

VS.

Allen T. Jones

# Notice of Tax Lien

Filed this 22nd day of

April, 1987, at Wichita, Kan.

TSOP 1 Ad'l'd LC

Margaret W. Madala  
Clerk (or Registrar)

Form 668 (V) (Rev. 3-84)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 In Interests, Mechanic's Lienors, And Judgment Lien Creditors.** - The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

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

#### (i) Place For Filing Notice; Form. -

- (1) **Place For Filing.** - The notice referred to in subsection (a) shall be filed -
  - (A) **Under State Laws.** -
    - (i) **Real Property.** - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
    - (ii) **Personal Property.** - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
  - (B) **With Clerk Of District Court.** - In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements

subparagraph (A); or  
(C) With Recorder Of Deeds Of The District Of Columbia. - In the office of the Recorder of Deeds of the District of Columbia, 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 # 1158

(g) **Refiling Of Notice.** - For purposes of this section -

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

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

- (A) if -
  - (i) such notice of lien is refilled 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 (1) (4); and
- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (1) in the State in which such residence is located

(3) **Required Refiling Period.** - In the case of any notice of lien, the term "required refiling period" means -  
(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and  
(B) the one-year period ending with the expiration of 8 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(1), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District  
Baltimore, MD

Serial Number  
528719013

For Optional Use by Recording Office

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

RECEIVED  
CLERK, CIRCUIT COURT  
1987 APR 22 PM 1:54  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
Allen T Jones

Residence  
R D 1 Nesbit Rd Box 80  
Queenstown, MD 21658

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	222-12-7067	5-26-86	6-25-92	5948.17
1040	12-31-80	222-12-7067	5-26-86	6-25-92	5571.69
1040	12-31-81	222-12-7067	5-26-86	6-25-92	7145.77
1040	12-31-82	222-12-7067	5-26-86	6-25-92	6253.91
1040	12-31-83	222-12-7067	6-30-86	7-30-92	6186.41

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

Total \$ 31105.95

Baltimore, MD

This notice was prepared and signed at \_\_\_\_\_, on this  
9th April 87  
the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

Signature  
for P. Votta  
52-01-0491

Title  
Chf. Contact ACS

(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)

8511#

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

District DELAWARE/MARYLAND	Serial Number 528719013	For Use by Recording Office
-------------------------------	----------------------------	-----------------------------

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on April 22 19 87, is authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED  
CLERK, CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
96 JUL 10 AM 10:01

Name of Taxpayer  
ALLEN T JONES

Residence  
R D 1 NESBIT RD BOX 80  
QUEENSTOWN, MD 21658

COURT RECORDING INFORMATION:

Liber n/a	Page 66	UCC No. n/a	Serial No. 1158
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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	12/31/83	222-12-7067	06/30/86	07/30/92	6186.41
1040	12/31/82	222-12-7067	05/26/86	06/25/92	6253.91
1040	12/31/81	222-12-7067	05/26/86	06/25/92	7145.77
1040	12/31/80	222-12-7067	05/26/86	06/25/92	5571.69
1040	12/31/79	222-12-7067	05/26/86	06/25/92	5948.17
*****					

Place of Filing CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	Total	\$ 31105.95
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This notice was prepared and signed at BALTIMORE, MD, on this,

the 02nd day of July, 19 96.

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

No. 1159

United States

vs.

*Sharon, Linn  
+ 1st Husband's  
Estate*

# Notice of Tax Lien

Filed this 24th day of April, 1987, at BB m.

*BB, BB Co*  
*Morgan in Maryland*  
Clerk (or Registrar)

Form 668(Y) (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

#### 1. Securities



Lien # 1159

#### 10. Passbook loans

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

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

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

- (A) If —
  - (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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528719854	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1987 APR 24 PM 12:12  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
Grovan Inc., a Corporation  
t/a Yachtsmen's Inn

Residence  
P.O. Box 346  
Chester, MD 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	3-31-86	52-1189372	12-29-86	1-28-93	2300.85

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$</b>	2300.85
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This notice was prepared and signed at Baltimore, MD, on this, 14th day of April, 1987.

Signature  for B. Miller 52-01-2632	Title Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1159

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)**

33

# Certificate of Release of Federal Tax Lien

(Rev. April 1984)

District <b>Baltimore, MD</b>	Serial Number <b>528719854</b>	For Optional Use by Recording Office
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I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 24, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1989 JAN 12 AM 9:49  
 QUEEN ANNE'S COUNTY

**Name of Taxpayer**  
**GROVAN INC., a Corporation**  
**T/A YACHTSMEN'S INN**

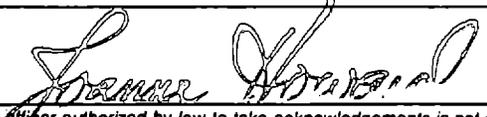
**Residence**  
**P.O. BOX 346**  
**CHESTER, MD 21619**

COURT RECORDING INFORMATION:  
 Liber Page UCC No. Serial No.  
 n/a 66 n/a 1159

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	03/31/86	52-1189372	12/29/86	01/28/93	2300.85
*****					

<b>Place of Filing</b> Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$</b>	2300.85
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This certificate was prepared and signed at Baltimore, MD, on this, the 5th day of January, 19 89.

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

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

E.I. # 36-2705514

No. 1160

United States

vs.

*Ronald L. Slutz*

# Notice of Tax Lien

Filed this 24th day of April 1982

Clerk (or Registrar)

*15th, 16th, 17th, 18th, 19th, 20th, 21st, 22nd, 23rd, 24th, 25th, 26th, 27th, 28th, 29th, 30th, 31st*  
*Department of the Interior*

Form 669 (Y) (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles
- 3. Personal property purchased at retail



Lien # 1160

- (g) **Refiling Of Notice.** — For purposes of this section -
  - (1) **General Rule.** — Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
  - (2) **Place For Filing.** — A notice of lien refilled during the required refiling period shall be effective only -
    - (A) if -
      - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528719855	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 APR 24 PM 12:12  
 QUEEN ANNE'S COUNTY

Name of Taxpayer  
Donald L Shorts

Residence  
P.O. Box 103  
Church Hill, MD 21623

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
1040	12-31-82	218-70-3223	5-23-83	6-22-89	564.00
1040	12-31-83	218-70-3223	5-28-84	6-27-90	298.72

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 862.72</b>
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This notice was prepared and signed at Baltimore, MD, on this, 14th day of April, 1987.

Signature  for L. Miles 52-01-2644	Title Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

No. 1161

United States

vs.

Warren M. Stearn

Notice of Tax Lien

Filed this 24th day of July, 1987, at 5:58 PM

(Clerk or Registrar)

Form 668 (Rev. 9-83)

Excerpts From Internal Revenue Code
Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

Sec. 6323. Validity 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 the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

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

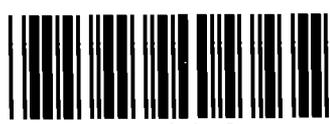
(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

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

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

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

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



Lien # 1161

required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

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

- (A) if— (i) such notice of lien is refilled 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 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.

## Notice of Federal Tax Lien Under Internal Revenue Laws

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

RECEIVED  
CLERK OF CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
1987 APR 24 PM 3:28

Name of taxpayer  
**Warren M. Stein**

Residence  
**RT 2, Box 282 Sportsman Neck Road  
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).

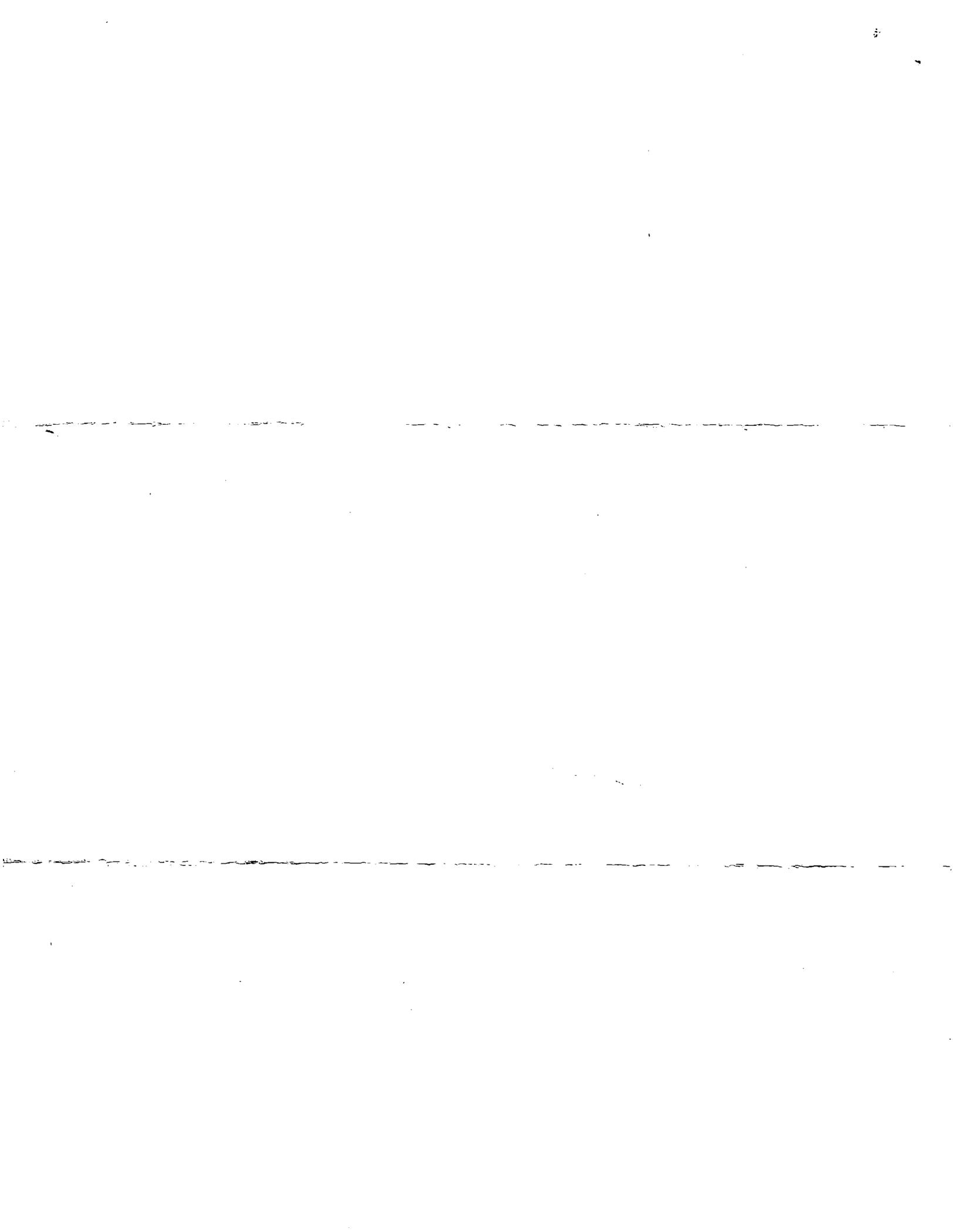
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12-31-80	217-62-0471	04-21-87	05-21-93	68,026.86
1040	12-31-81	217-62-0471	04-21-87	05-21-93	2,937.00
1040	12-31-82	217-62-0471	04-21-87	05-21-93	169,191.38
1040	12-31-83	217-62-0471	04-21-87	05-21-93	93,333.27

Place of filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 333,488.51</b>
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This notice was prepared and signed at Elkton, MD, on this, the 24th day of April, 19 87.

Signature 	Title <b>Revenue Officer</b>
---------------	---------------------------------

(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)



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

Department of the Treasury · Internal Revenue Service

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District  
**Baltimore, MD**

Serial Number  
**528721331**

For Optional Use by Recording Office

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

RECEIVED  
 CLERK OF CIRCUIT COURT  
 QUEEN ANNE'S COUNTY  
 1987 APR 24 PM 3:28

Name of taxpayer  
**Warren M. Stein**

Residence  
**RT 2, Box 282 Sportsman Neck Road  
 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).

# 1161

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	217-62-0471	04-21-87	05-21-93	68,026.86
1040	12-31-81	217-62-0471	04-21-87	05-21-93	2,937.00
1040	12-31-82	217-62-0471	04-21-87	05-21-93	169,191.38
1040	12-31-83	217-62-0471	04-21-87	05-21-93	93,333.27

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

Total \$ **333,488.51**

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

the 24th day of April, 19 87.

Signature  
  
**L. Miles 52012644**

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 Rev. Rul. 71-466, 1971-2 C.B. 409.)

1161

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)**

104

Department of the Treasury - Internal Revenue Service

# Certificate of Release of Federal Tax Lien

(Rev. April 1984)

District <b>Baltimore, MD</b>	Serial Number <b>528721331</b>	For Optional Use by Recording Office
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I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 74, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
CLERK, CIRCUIT COURT  
1988 DEC 16 AM 10:56  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
**WARREN M STEIN**

Residence  
**RT 2, BOX 282 SPORTSMAN NECK ROAD  
QUEENTOWN, MD 21658**

**COURT RECORDING INFORMATION:**

Liber n/a	Page n/a	UCC No. n/a	Serial No. 1161
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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	217-62-0471	04/21/87	05/21/93	68026.86
1040	12/31/81	217-62-0471	04/21/87	05/21/93	2937.00
1040	12/31/82	217-62-0471	04/21/87	05/21/93	169191.38
1040	12/31/83	217-62-0471	04/21/87	05/21/93	93333.27
*****					

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 333488.51</b>
--	--------------	---------------------

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

the 15th day of December, 19 88

Signature 	Title <b>Chief, SPf</b>
---------------	----------------------------

(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: 1985-461-511

EL38-2094235

No. 1162

United States

vs.

W.A.S.T. Bank  
Remittance  
Western M.  
Steam

Notice of Tax Lien

Filed this 27th day of

Sept 19 1999 at 8:58 AM  
J.S. [Signature]

Marguerite de Mearns  
(Clerk for Registrar)

Form 688 (Rev. 9-83)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

Sec. 6323. Validity and Priority Against Certain Persons

(a) Purchasers, Holders Of Security Interests, Mechanics' Liens, And Judgment Lien Creditors.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

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

- (1) Place For Filing Notice: Form.— (i) Place For Filing.—The notice referred to in subsection (a) shall be filed— (A) Under State Laws.— (i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and (ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or (B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

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

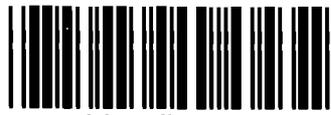
(2) Situs Of Property Subject To Lien.—For purposes of paragraphs (1) and (4), property shall be deemed to be situated—

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

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

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

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary.



Lien # 1162

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

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

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

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

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

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

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

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

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District <b>Baltimore, MD</b>	Serial Number	For Optional Use by Recording Office
----------------------------------	---------------	--------------------------------------

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

RECEIVED  
CLERK OF CIRCUIT COURT  
1987 APR 21 PM 3:28  
QUEEN ANNE'S COUNTY

Name of taxpayer **W.A.S.T., Inc. Nominee of Warren M. Stein**

Residence  
**101 North Fairfield Drive  
Dover, DE 19901**

**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	217-62-0471	04-21-87	05-21-93	68,026.86
1040	12-31-81	217-62-0471	04-21-87	05-21-93	2,937.00
1040	12-31-82	217-62-0471	04-21-87	05-21-93	169,191.38
1040	12-31-83	217-62-0471	04-21-87	05-21-93	93,333.27
* * * * *					
This Notice of Federal Tax Lien applies to the following property:					
1982, 35' Cigarette Racing Boat, Serial Number CRT351950582					

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

**Total \$ 333,488.51**

This notice was prepared and signed at Elkton, MD, on this, the 24th day of April, 1987

Signature *L Miles* Title **Revenue Officer**  
L. Miles 52012644

(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.R. 409)

1162

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)**

104

Department of the Treasury - Internal Revenue Service

**Certificate of Release of Federal Tax Lien**

(Rev. April 1984)

District <b>Baltimore, MD</b>	Serial Number <b>528721332</b>	For Optional Use by Recording Office
----------------------------------	-----------------------------------	--------------------------------------

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on April 24, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1988 DEC 16 AM 10:56  
 QUEEN ANNE'S COUNTY

Name of Taxpayer  
**W.A.S.T., INC., Nominee of WARREN M. STEIN**

Residence  
**101 NORTH FAIRFIELD DRIVE DOVER, DE 19901**

**COURT RECORDING INFORMATION:**

Liber n/a	Page n/a	UCC No. n/a	Serial No. 1162
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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	217-62-0471	04/21/87	05/21/93	68026.86
1040	12/31/81	217-62-0471	04/21/87	05/21/93	2937.00
1040	12/31/82	217-62-0471	04/21/87	05/21/93	169191.38
1040	12/31/83	217-62-0471	04/21/87	05/21/93	93333.27
*****					

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 333488.51</b>
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This certificate was prepared and signed at Baltimore, MD, on this,

the 15th day of December, 1986

Signature <i>James Howard</i>	Title <b>Chief, SPf</b>
----------------------------------	----------------------------

(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: 1985-461-511

E.I. 38-209/235

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

Department of the Treasury - Internal Revenue Service

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District  
**Baltimore, MD**

Serial Number  
**528721332**

For Optional Use by Recording Office

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

RECEIVED  
 CLERK, CIRCUIT COURT  
 QUEEN ANNE'S COUNTY  
 1987 APR 24 PM 3:28

Name of taxpayer  
**W.A.S.T., Inc. Nominee of Warren M. Stein**

Residence  
**101 North Fairfield Drive  
 Dover, DE 19901**

**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).

# 1162

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	217-62-0471	04-21-87	05-21-93	68,026.86
1040	12-31-81	217-62-0471	04-21-87	05-21-93	2,937.00
1040	12-31-82	217-62-0471	04-21-87	05-21-93	169,191.38
1040	12-31-83	217-62-0471	04-21-87	05-21-93	93,333.27

\*\*\*\*\*

This Notice of Federal Tax Lien applies to the following property:  
 1982, 35' Cigarette Racing Boat, Serial Number GRT351950582

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

Total \$ **333,488.51**

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

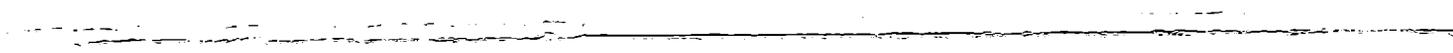
the 24th day of April, 19 87

Signature  
  
**L. Miles 52012644**

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 Rev. Rul. 71-466, 1971-2 C.B. 409.)

1



No. 1163

United States

vs.

Michael Scott Brooke

Notice of Tax Lien

Filed this 27 day of

April, 19 87, at 10:34 A.M.

Marguerite W. Marler Clerk (or Registrar)

Form 6681(Y) (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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 paragraph (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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



10. Passbook loans

(g) Refiling Of Notice. — For purposes of this section -

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

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

- (A) if - (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 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 6321(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.

(Rev. December 1985)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528720450	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK OF THE CIRCUIT COURT  
1987 APR 27 AM 10:34  
QUEEN ANNE'S COUNTY

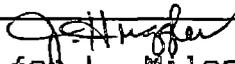
Name of Taxpayer  
Michael Scott Brooks

Residence  
P.O. Box 135  
Sudlersville, MD 21668

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
8278	12-31-86	217-62-8728	12-29-86	1-28-93	500.00
Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617					<b>Total</b> \$ 500.00

This notice was prepared and signed at Baltimore, MD, on this, 20th day of April, 1987.

Signature   
for L. Miles  
52-01-2644

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  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668(Y) (Rev. 12-85)

1163

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)** 33 Department of the Treasury - Internal Revenue Service  
**Certificate of Release of Federal Tax Lien**  
 (Rev. April 1984)

District Baltimore, MD Serial Number 528720450

*For Optional Use by Recording Office*

RECEIVED  
 CLERK OF CIRCUIT COURT  
 1988 OCT -5 AM 9:57  
 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 APR 11 27, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer MICHAEL SCOTT BROOKS

Residence P.O. BOX 135  
SUDLERSVILLE, MD 21668

COURT RECORDING INFORMATION:  
 Liber Page UCC No. Serial No.  
 n/a 66 n/a 1163

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)
8778	12/31/86	217-62-8728	12/29/86	01/28/93	500.00
*****					

Place of Filing Clerk of the Circuit Court **Total** \$ 500.00  
Queen Anne County  
Centreville, MD 21617

This certificate was prepared and signed at Baltimore, MD, on this, the 30th day of September, 1988

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)

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

E.I. # 36-2705514

Filed this 27th day of April, 19 82, at 10:54 A.M.  
75 P 1 70/10 65  
Margaret L. S. ...  
Clerk (or Registrar)

# Notice of Tax Lien

*Christopher H. Hill*

vs.

United States

No. 1164

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

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

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

#### 1. Securities



Lien # 1164

#### 10. Passbook loans

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

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

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

- (A) If -
  - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District  
Baltimore, MD

Serial Number  
528720437

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.

1987 APR 27 AM 10:34  
CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
Christopher H Hill

Residence  
3 Oyster Cove Dr Unit 3E  
Grasonville, MD 21638

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
941	6-30-85	52-1220006	1-05-87	2-04-93	15633.63
941	9-30-85	52-1220006	1-05-87	2-04-93	15488.28
941	12-31-85	52-1220006	1-05-87	2-04-93	15348.32
941	3-31-86	52-1220006	1-05-87	2-04-93	15235.89
940	12-31-85	52-1220006	1-05-87	2-04-93	10691.02

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

Total \$ 72397.14

Baltimore, MD

This notice was prepared and signed at \_\_\_\_\_, on this, 18th April 87 the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

Signature  
*J. P. Votta*  
for P. Votta  
52-01-0491

Title  
Chf. Contact ACS

(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)

E. I. NO. 25-0501000

U.S. GOVERNMENT PRINTING OFFICE: 1986-491-488/455-43

1164

United States

vs.

Christophe H.  
Hill

Release of Tax Lien

Filed this 14<sup>th</sup> day of

Aug, 19 87 10:55A M.,

and proper entry made in QA'S Co.

TSP 1 Book No. ~~50~~ 1, page 66

Marguerite W. Parker  
Clerk (or Registrar).

**Certificate of Release of Federal Tax Lien**

For Optional Use by Recording Office

District: Baltimore, MD  
 Serial Number: 578720437

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 the notice of internal revenue tax lien was filed on April 27, 1987, is authorized to note the books to show the release of this lien for these taxes and additions. book: page: serial #: 1164, ucc #:

Name of Taxpayer: Christopher H Hill

Residence: 3 Oyster Cove Dr Unit 3E  
 Greenview, MD 21638

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 AUG 14 AM 10:55  
 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	6-30-85	57-1220006	1-05-87	2-04-93	15633.63
941	9-30-85	52-1220006	1-05-87	2-04-93	15488.28
941	12-31-85	52-1220006	1-05-87	2-04-93	15348.37
941	3-31-86	52-1220006	1-05-87	2-04-93	15235.89
940	12-31-85	52-1220006	1-05-87	2-04-93	10691.02

Place of Filing					
Clerk of the Circuit Court Queen Anne County Centerville, MD 21617					
Total					\$ 72397.14

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

the 10th day of August, 1987

Signature: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Chief, SPT

(NOTE: Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2  
 C.B. 409)  
 NOTE: Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2  
 Form 668(z) (Rev. 4-84)

No. 1165

United States

vs.

Bregory B. Clark  
Audrey B. Clark

Notice of Tax Lien

Filed this 27th day of

April, 1987, 8:00 AM

Marguerite L. Madden  
Clerk (or Registrar)

Form 6861 (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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) is filed with the Secretary.

(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;
  - (B) With Clerk Of 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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1165

(g) Refiling Of Notice. — For purposes of this section -

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

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

- (A) if -
  - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528720229	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK OF THE CIRCUIT COURT  
1987 APR 27 AM 10:34  
QUEEN ANNE'S COUNTY

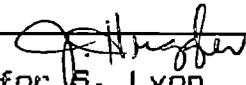
Name of Taxpayer Gregory G. & Trudy G. Clark	
Residence P.O. Box 34 Sudlersville, MD 21668	

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 <i>(a)</i>	Tax Period Ended <i>(b)</i>	Identifying Number <i>(c)</i>	Date of Assessment <i>(d)</i>	Last Day for Refiling <i>(e)</i>	Unpaid Balance of Assessment <i>(f)</i>
1040	12-31-85	218-70-2504	10-13-86	11-12-92	2735.40

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	\$ 2735.40
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This notice was prepared and signed at Baltimore, MD, on this, 18th day of April, 1987.

Signature  for S. Lyon 52-01-2601	Title Manager
---	------------------

(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)

1165

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19 \_\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District Baltimore, MD	Serial Number 528720229	For Optional Use by Recording Office
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RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 AUG 11 AM 9:42  
 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 27, 1987 is authorized to note the books to show the release of this lien for these taxes and additions.

book: , page: 56  
 serial #: 1145, ucc #:

Name of Taxpayer Gregory G. & Trudy G. Clark

Residence P.O. Box 34  
 Sudlersville, MD 21668

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12-31-85	218-70-2504	10-13-86	11-12-92	2735.40
*****					

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$</b> 2735.40
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This certificate was prepared and signed at Baltimore, MD, on this, the 6 day of August, 1987.

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

U.S. GOVERNMENT PRINTING OFFICE: 1985-461-511

E.I. 30-2094235

No. 11166

United States

vs.

*Shirley Parker*

# Notice of Tax Lien

Filed this

1st

day of

May 19 87, at 10:18 A m.

TSP 1, 4822 66

Maureen W. Marks  
Clerk (or Registrar).

Form 689 (Y) (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 of lien which meets the requirements of subsection (f) has been filed by the Secretary.

### (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.

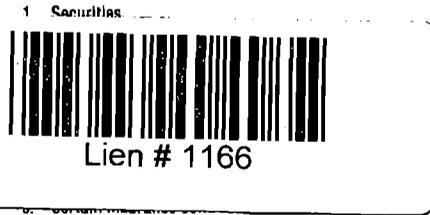
(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

- (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



10. Passbook loans

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

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

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

- (A) If -
  - (i) such notice of lien is refilled 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 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 6321(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has a right in the property subject to such lien or intends to obtain a right in such property.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528720684	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK OF CIRCUIT COURT  
1987 MAY -1 AM 10:48  
QUEEN ANNE'S COUNTY

Name of Taxpayer: Timothy Pinkett

Residence: P.O. Box 56  
Chester, MD 21619

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
1040	12-31-84	214-70-6207	9-30-85	10-30-91	1874.46
1040	12-31-85	214-70-6207	3-23-87	4-22-93	346.61

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$</b>	2221.07
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This notice was prepared and signed at Baltimore, MD, on this, 24th day of April, 1987.

Signature <i>L. M. Monemaker</i> for L. Miles 52-01-2644	Title Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

23073069A

DEFENSE-ARMED

MAY-01

82

TIMOTHY PICKETT

WESTER, MD 21813  
P.O. BOX 327

COURT RECORDING INFORMATION:  
Case No. 1188  
Serial No. 1188

1166

\*\*\*\*\*  
1040 15N18B 21A-70-8007  
1040 15N18A 21A-70-8207  
1974.48 348.61  
\*\*\*\*\*

CLERK OF THE CIRCUIT COURT  
JOSEPH ANNE'S COUNTY  
CENTREVILLE, MD 21813

2301.07

Baltimore, MD

2088 2664400 88

Chief, 231

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

District <b>DELAWARE-MARYLAND</b>	Serial Number <b>528720684</b>	For Use by Recording Office
--------------------------------------	-----------------------------------	-----------------------------

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on May 01 1987, is authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED  
CLERK, CIRCUIT COURT  
96 OCT -3 AM 9:29  
QUEEN ANNE'S COUNTY

Name of Taxpayer **TIMOTHY PINKETT**

Residence **P.O. BOX 56  
CHESTER, MD 21619**

COURT RECORDING INFORMATION:  
Liber Page UCC No. Serial No.  
**1166**

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	12/31/84	214-70-6207	09/30/85	10/30/91	1874.46
1040	12/31/85	214-70-6207	03/23/87	04/22/93	346.61
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total	\$ <b>2221.07</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 30th day of September, 19 96.

Signature 	Title <b>Chief, SPf</b>
--	----------------------------

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

No. 1166-1167

United States

vs.

*Her Majesty Queen Elizabeth II  
Governor General  
Ottawa, Ontario  
Canada*

### Notice of Tax Lien

Filed this 12<sup>th</sup> day of 1987

*Mary, Queen of the Netherlands*  
1987, at 11:54 A.M.

*Mary, Queen of the Netherlands*  
Clerk (or Registrar)

Form 6681(Y) (Rev. 12-85)

### Excerpts From Internal Revenue Code

#### Sec. 6321. Lien For Taxes.

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

#### Sec. 6322. Period Of Lien.

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

#### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

#### 1. Securities



Lien # 1167

#### 10. Passbook loans

(g) **Refiling Of Notice.** - For purposes of this section -

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

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

- (A) If -
  - (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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528721156	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 MAY -1 AM 10:49  
 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 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	9-30-84	35-1177013	12-24-84	1-23-91	4463.25
941	12-31-84	35-1177013	7-01-85	7-31-91	6658.05
941	3-31-85	35-1177013	7-01-85	7-31-91	2966.01
941	6-30-86	35-1177013	9-08-86	10-08-92	1201.61

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 15288.92</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 27th day of April, 1987.

Signature <i>L.M. Moremaker</i> for L. Miles 52-01-2644	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 Rev. Rul. 71-466, 1971 - 2 C.B. 408) Form 668(Y) (Rev. 12-85)

1167

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

*Vertical handwritten text, possibly a signature or date.*



Lewis E. Barnett, Sr.-  
d/b/a Genes Construction Co,

FEDERAL TAX LIEN # 1168-

Not in file- missing as of 9/1/99.  
Supervisor- Dawn Nock apprised.

She advised to place this docket  
page in Fed. Tax Lien file drawer

B. Robinson



Lien # 1168



		12:12		
1159	4/24/87	p.m.	528719854	3.0
		12:12		
1160	4/24/87	p.m.	528719855	3.0
		3:28		
1161	4/24/87	p.m.	528721331	3.0
		3:28		
1162	4/24/87	p.m.	528721332	3.0
		10:34		
1163	4/27/87	a.m.	528720450	3.0
		10:34		
1164	4/27/87	a.m.	528720437	3.0
		10:34		
1165	4/27/87	a.m.	528720229	3.0
		10:48		
1166	5/1/87	a.m.	528720684	3.0
		10:49		
1167	5/1/87	a.m.	528721156	3.0
		11:01		
1168	5/7/87	a.m.	528721632	3.0
		10:02		
1169	5/12/87	a.m.	528721880	3.0
		10:02		
1170	5/12/87	a.m.	528722117	3.0
		10:11		
1171	5/21/87	a.m.	528722669	3.0
		11:23		
1172	5/28/87	am	528722523	3.0
		10:15		
1173	6/18/87	a.m.	528608220	3.0
		10:15		
1174	6/17/87	a.m.	528724674	3.0



No. 1169

United States

vs.

*PT M Produce, Inc*

# Notice of Tax Lien

Filed this 13th day of

*May 1987 at 10:00 AM*

*Requirements see number*  
Clerk (or Registrar)

Form 668 (Y) (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

#### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities



Lien # 1169

10. Passbook loans

#### (g) Refiling Of Notice. — For purposes of this section -

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

# Notice of Federal Tax Lien Under Internal Revenue Laws

District  
Baltimore, MD

Serial Number  
528721880

For Optional Use by Recording Office

RECORDED  
CLERK OF CIRCUIT COURT  
1987 MAY 12 AM 10:02  
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  
F & M Produce Inc., a Corporation

Residence  
310 Queen Anne Club Drive >c/o Phillip Marsiglia  
Stevensville, MD 21666

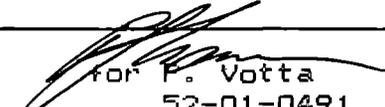
**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

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	9-30-84	52-1201186	3-04-85	4-03-91	1218.54
941	9-30-85	52-1201186	12-16-85	1-15-92	1604.73
941	9-30-86	52-1201186	12-15-86	1-14-93	3391.40
2290	7-31-83	52-1201186	2-10-86	3-12-92	2704.11
2290	7-31-84	52-1201186	3-04-85	4-03-91	82.10

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 9000.88</b>
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Baltimore, MD

This notice was prepared and signed at \_\_\_\_\_, on this, the 8th day of May, 1987.

Signature  
  
for F. Votta  
52-01-0491

Title  
Chf. Contact ACS

(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)

1169

United States

vs.

**Release of Tax Lien**

Filed this 22<sup>nd</sup> day of

June, 1987 M.,

and proper entry made in TSP 1

Book No. 1, page 67

Marguerite W. Markson  
Clerk (or Registrar).

Form 668(Z)

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

# Certificate of Release of Federal Tax Lien

District

Baltimore, MD

Serial Number

528721880

For Optional Use by Recording Office

RECEIVED  
CLERK OF THE COURT  
QUEEN ANNE'S COUNTY  
1987 JUN 22 AM 11:20

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 12 1987, is authorized to note the books to show the release of this lien for these taxes and additions.  
book: 1, page: 66  
serial #: 1169, ucc #:

Name of Taxpayer P & M Produce Inc., a Corporation

Residence 310 Queen Anne Club Drive c/o Phillip Marsalia  
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)
941	9-30-84	52-1201186	3-04-85	4-03-91	1218.54
941	9-30-85	52-1201186	12-16-85	1-15-92	1604.73
941	9-30-86	52-1201186	12-15-86	1-14-93	3391.40
2290	7-31-83	52-1201186	2-10-86	3-12-92	2704.11
2290	7-31-84	52-1201186	3-04-85	4-03-91	82.10
*****					

Place of Filing

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

Total

\$

9000.88

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

the 17th day of June, 19 87

Signature

Title

Chief, SPF

(NOTE: Certificate of official 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: 1985-461-511

EL 38-2094235

No. 1170

United States

vs.

Melvin W. Pinsky

Notice of Tax Lien

Filed this 12th day of

May, 1987, at 10:00 AM

Marguerite A. ... Clerk (or Registrar)

Form 6681 (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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

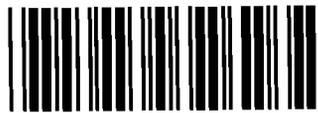
(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
2. Motor vehicles
3. Personal property purchased at retail



Lien # 1170

(g) Refiling Of Notice. — For purposes of this section -

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

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

(A) If -

(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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528722117	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

1987 MAY 12 AM 10:02  
 CLERK OF THE CIRCUIT COURT  
 QUEEN ANNE'S COUNTY

Name of Taxpayer  
Melvin G Pinkney

Residence  
PO Box 42  
Hillsboro, MD 21641

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	217-52-1182	10-17-83	11-16-89	1090.19

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	\$	1090.19
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This notice was prepared and signed at Baltimore, MD, on this, the 9th day of May, 1987.

Signature <i>J. M. Honemaker</i> for J. Leatherman 52-01-2639	Title Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1170

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

528722117

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 12, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1991 MAR -1 AM 10:17  
 QUEEN ANNE'S COUNTY

Name of Taxpayer MELVIN G PINKNEY

Residence PO BOX 42  
HILLSBORO, MD 21641

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1170

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	217-52-1182	10/17/83	11/16/89	1090.19
*****					

Place of Filing

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

Total

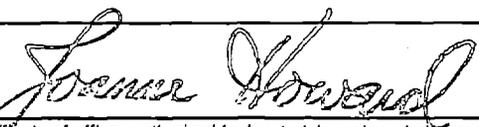
\$

1090.19

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

the 26th day of February, 19 91

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)

No. 1171

United States

vs.

Benjamin B. Brent  
Victor L. Caplan  
Bernard J. Davis  
Bernard J. Stone

Notice of Tax Lien

Filed this 21st day of

March 19 87, at 11 A.M.

Requirements as to recording  
Clerk (or Registrar).

Form 668 (V) (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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 - This form and content of the notice referred to in subsection (e) 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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1171

(g) Refiling Of Notice. — For purposes of this section -

- (1) General Rule. — Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) Place For Filing. — A notice of lien refilled during the required refiling period shall be effective only -
  - (A) If -
    - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528722669</b>	<i>For Optional Use by Recording Office</i>
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**As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.**

1987 MAY 21 AM 10:11  
CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
**Bennett Point Retail Corp., a Corporation  
t/a Bennett Point General Store**

Residence  
**RT 1 Box 246  
Queenstown, MD 21658**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 <i>(a)</i>	Tax Period Ended <i>(b)</i>	Identifying Number <i>(c)</i>	Date of Assessment <i>(d)</i>	Last Day for Refilling <i>(e)</i>	Unpaid Balance of Assessment <i>(f)</i>
941	9-30-86	52-1082017	12-22-86	1-21-93	3127.74

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 3127.74</b>
--	--------------	-------------------

This notice was prepared and signed at Baltimore, MD, on this, the 18th day of May, 1987.

Signature <i>D.M. Monemake</i> for J. Leatherman <b>52-01-2639</b>	Title <b>Revenue Officer</b>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1171

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19 \_\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District <p style="text-align:center">Baltimore, MD</p>	Serial Number <p style="text-align:center">528722669</p>	For Optional Use by Recording Office
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REC'D M/D  
 CLERK OF CIRCUIT COURT  
 1987 JUL 17 AM 10:07  
 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 21, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

book: \_\_\_\_\_ page: \_\_\_\_\_  
 serial #: 1171- use #:

Name of Taxpayer Bennett Point Retail Corp., a Corporation  
t/a Bennett Point General Store

Residence RT 1 Box 246  
Queenstown, MD 21658

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	9-30-86	52-1082017	12-22-86	1-21-93	3127.74
*****					

Place of Filing <p style="text-align:center">Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</p>	<b>Total</b>	<b>\$ 3127.74</b>
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This certificate was prepared and signed at Baltimore, MD, on this, the 10th day of July, 19 87.

Signature 	Title <p style="text-align:right">Chief, SPf</p>
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(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

U.S. GOVERNMENT PRINTING OFFICE: 1985-461-511

E1138-2094235

No. 1172

United States

vs.

*Severee Lie Sue*

# Notice of Tax Lien

Filed this 28<sup>th</sup> day of Feb

Mary, 19 87, at 11:23 a.m.  
TSP 7010 6C

*Margaret W. Mackler*  
Clerk (or Registrar).

Form 6681 (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

#### (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) **Site 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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles.



Lien # 1172

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

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

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

- (A) If -
  - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District  
Baltimore, MD

Serial Number  
528722523

*For Optional Use by Recording Office*

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

RECEIVED  
 CLERK OF CIRCUIT COURT  
 1987 MAY 28 AM 11:23  
 QUEEN ANNE'S COUNTY

Name of Taxpayer  
Service Tire Inc., a Corporation

Residence  
Rt. 301 & 405  
Price, MD 21656

**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	3-31-86	52-1255134	2-16-87	3-18-93	7400.87
941	6-30-86	52-1255134	2-16-87	3-18-93	9979.93

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

**Total**      \$      17380.80

This notice was prepared and signed at Baltimore, MD, on this, 16th day of May, 1987.

Signature: *[Signature]*  
for P. Votta  
52-01-0491

Title: Chf. Contact ACS

No. 1173

United States

vs.

Division of Property  
Advantage Services

Notice of Tax Lien

Filed this 18th day of June 1987, at D.C.

Magistrate for Northern District of Columbia  
Clerk (or Registrar)

Form 6681 (Rev. 12-85)

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.

(2) Situe 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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1173

(g) Refilling Of Notice. — For purposes of this section -

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

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

- (i) such notice of lien is refilled 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 of notice of lien under subparagraph (A), the

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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) is filed by the Secretary.

(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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528608220	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer  
Howard Rupp  
Heritage Homes

Residence  
Rt 2 Box 727  
Chester, MD 21617

1987 JUN 18 AM 10:15  
CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
941	12-31-80	52-0804640	3-09-81	4-08-87	864.10

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 864.10</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 29th day of September, 1986.

Signature <i>R E Bannan</i> for R Hubbard	Title Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1173

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).



No. 1174

United States

vs.

Henry S. +  
Buncke S.  
Admiral, A.

Notice of Tax Lien

Filed this 25th day of

June 19 87, at 11:55 A.M.  
M. J. [Signature]  
Clerk (or Registrar)

Form 6691(Y) (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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) Situe 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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1174

(g) Refiling Of Notice. — For purposes of this section -

- (1) General Rule. — Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) Place For Filing. — A notice of lien refilled during the required refiling period shall be effective only -
  - (A) If -
    - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528724674	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK OF CIRCUIT COURT  
1987 JUN 18 AM 10:15  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
Henry E & Brenda S Odonnell Jr

Residence  
Riverbed Estates Rt 1 Box 263 H  
Queenstown, MD 21658

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	212-70-0719	6-06-83	7-06-89	1194.11

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$</b>	1194.11
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This notice was prepared and signed at Baltimore, MD, on this, the 1st day of June, 19 87.

Signature  for J. Leatherman 52-01-2639	Title Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1174

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19 \_\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

528724674

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 18, 19 87, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
CLERK, CIRCUIT COURT  
1990 SEP 13 AM 10:07  
QUEEN ANNE'S COUNTY

Name of Taxpayer HENRY E & BRENDA S O'DONNELL JR

Residence RIVERBED ESTATES RT 1 BOX 263 H  
QUEENSTOWN, MD 21658

### COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1174

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
1040	12/31/82	212-70-0719	06/06/83	07/06/89	1194.11
*****					

Place of Filing

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

Total

\$

1194.11

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

the 6th day of September, 19 90.

Signature

Title

Chief, SPf

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

U.S. GPO 1989 JKT. 242-506/06642

No. 1175

United States

vs.

Thomas P. Wood

Notice of Tax Lien

Filed this 18th day of

James A. 1987, always m. Clerk (or Registrar).

Form 6681 (Rev. 12-86)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities



Lien # 1175

10. Passbook loans

(a) Refiling Of Notice. - For purposes of this section -

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

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

- (A) If - (i) such notice of lien is refilled 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 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 8 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 8 years after the close of the preceding required 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528609395	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK OF CIRCUIT COURT  
1987 JUN 18 AM 10:15  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
Thomas D Wood

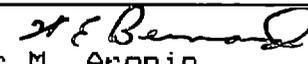
Residence  
Lot 12 Box 15 Bay City  
Stevensville, MD 21666

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
941	12-31-79	232-60-6082N	1-19-81	2-18-87	9586.38

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	\$ 9586.38
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This notice was prepared and signed at Baltimore, MD, on this, 9th day of October, 19 86.

Signature  for M. Aronin 52-01-1257	Title Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1175

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ M.

and proper entry made in \_\_\_\_\_  
Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District <b>BALTIMORE, MD</b>	Serial Number <b>528609395</b>	For Optional Use by Recording Office
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I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 18, 19 87, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
 CLERK, CIRCUIT COURT  
 93 FEB 10 AM 10:01  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **THOMAS D WOOD**

Residence **LOT 12 BOX 15 BAY CITY  
STEVENSVILLE, MD 21666**

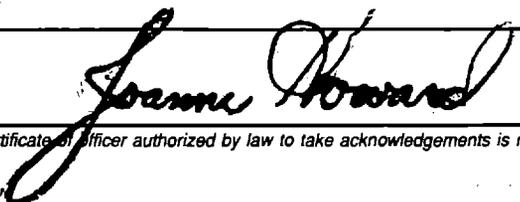
COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
66	n/a	n/a	1175

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/79	232-60-6082N	01/19/81	02/18/87	9586.38
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total	\$	9586.38
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This certificate was prepared and signed at BALTIMORE, MD, on this, the 1st day of February, 19 93.

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

U.S. GOVERNMENT PRINTING OFFICE: 1993-312-74670412

E.I. NO. 25-0501000

No. 1176

United States

vs.  
*Office of Central  
Recd, Venice*

# Notice of Tax Lien

Filed this 18th day of August 1987

*Paul J. Davis, Clerk*  
*McGuire, Co. Clerk*  
Clerk (or Registrar)

Form 6681(Y) (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

### (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 paragraph (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities



Lien # 1176

- 10. Passbook loans

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

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

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

- (A) if -
  - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528609543	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer  
Hair of Capitol Hill Inc., a Corporation

Residence  
Route 2 Box 691  
Stevensville, MD 21666

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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).

1987 JUN 18 AM 10:15  
CLERK OF THE CIRCUIT COURT  
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	3-31-85	52-1105315	6-17-85	7-17-91	280.24

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 280.24</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 10th day of October, 1986.

Signature <i>E. Bernard</i> for E. Miller 52-01-2632	Title Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

No. 1177

United States

vs.

William S. Howard

Notice of Tax Lien

Filed this 18th day of June, 1987, at 8:15 A.M.

James P. Jones, Clerk (or Registrar)

Form 6881(Y) (Rev. 12-85)

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 each residence is located.

(3) Required Refiling Period. - In the case of any notice of lien, the term "required refiling period" means - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and (B) the 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.

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securitles



Lien # 1177

10. Passbook loans

(g) Refiling Of Notice. - For purposes of this section -

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

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

- (A) If - (i) such notice of lien is refilled 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 of notice of lien under subparagraph (A), the

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528613187	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer  
Wilson S Thompson

Residence  
Kent Island Village Apt 7  
Chester, MD 21619

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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).

1987 JUN 18 AM 10:15  
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
1040	12-31-79	214-50-1792	5-02-85	6-01-91	9862.60
1040	12-31-80	214-50-1792	5-02-85	6-01-91	17633.09
1040	12-31-81	214-50-1792	5-02-85	6-01-91	30622.17
1040	12-31-82	214-50-1792	5-02-85	6-01-91	38864.69
1040	12-31-83	214-50-1792	5-02-85	6-01-91	37115.27

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 134097.82</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 19th day of December, 1986.

Signature <i>[Signature]</i> for B. Miller 52-01-2632	Title Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

**Internal Revenue Service**

**Department of the Treasury**

District  
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

▽

REVOCATION  
OF CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

TO WHOM IT MAY CONCERN:

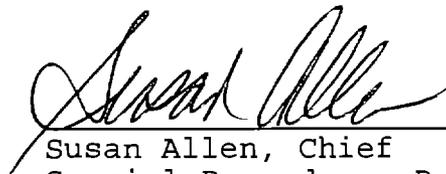
I certify that I am an appointed and qualified District Director of the Internal Revenue Service charged by law with the duty of collecting and enforcing the collection of Internal Revenue Taxes owed to the United States. I also certify that a Certificate of Release of the Notice of Federal Tax Lien Under Internal Revenue Law has been erroneously issued for the Federal Tax Lien on all property and rights to property belonging to Wilson S. Thompson, Kent Island Village, Apt. 7, Chester, MD 21619, based on an assessment of individual income tax for the years ending December 31, 1979, December 31, 1980, December 31, 1981, December 31, 1982 and December 31, 1983 against Wilson S. Thompson.

The Notice of Federal Tax Lien Under Internal Revenue Law, Serial Number 528613187, in the sum of one hundred thirty four thousand, ninety seven dollars and 82/100 (\$134,097.82), was filed on June 18, 1987 (10:15am, recording #1177), with the Clerk of the Circuit Court for Queen Anne's County, Centreville, Maryland 21617, as provided by Section 6323 of the Internal Revenue Code. The Certificate of Release of Federal Tax Lien identified above is revoked in accordance with the provision of Section 6325(f)(2) of the Internal Revenue Code, and the lien for those taxes is reinstated as provided by law.

Witness my hand at Baltimore, Maryland on this 15th day of August, 1997.

Paul M. Harrington  
District Director

By:

  
\_\_\_\_\_  
Susan Allen, Chief  
Special Procedures Branch

RECEIVED  
CLERK, CIRCUIT COURT  
97 SEP 10 AM 11:35  
QUEEN ANNE'S COUNTY



No. 1178

United States

vs.

Carney B. Eastmond  
Cooperator, Lene.

Notice of Tax Lien

Filed this 18th day of

June 1983, at D.C.  
TSP, John G.  
Meyers (C). Powell  
Clerk (or Registrar).

Form 660 (Y) (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

Sec. 6323. Validity 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) is filed by the Secretary.

(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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities



Lien # 1178

- 10. Passbook loans

(g) Refiling Of Notice. — For purposes of this section -

- (1) General Rule. — Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) Place For Filing. — A notice of lien refilled during the required refiling period shall be effective only -
  - (A) if -
    - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528724999	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

1987 JUN 18 AM 10:15  
 QUEEN ANNE'S COUNTY

Name of Taxpayer: Century 21 Eastland Associates Inc., a Corporation

Residence: 3 Stevens Village Mall PO Box 518  
Stevensville, MD 21666

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
941	9-30-84	52-1328753	3-30-87	4-29-93	2353.24

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	Total	\$ 2353.24
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This notice was prepared and signed at Baltimore, MD, on this, the 8th day of June, 1987.

Signature <i>L. Miles</i> for L. Miles 52-01-2644	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 Rev. Rul. 71-466, 1971 - 2 C.B. 409) Form 668(Y) (Rev. 12-85)

No. 1179

United States

vs.

*Woodsfield Electric Ave*

# Notice of Tax Lien

Filed this 26<sup>th</sup> day of Dec

1987, at 10:46 A.M.

*Shirley L. M. M. Clerk (or Registrar)*

Form 6688 (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

#### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1179

#### (g) Refiling Of Notice. — For purposes of this section -

- (1) **General Rule.** — Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) **Place For Filing.** — A notice of lien refilled during the required refiling period shall be effective only -
  - (A) If -
    - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528725450	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1987 JUN 26 AM 10:46  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
Cloverfield Electric Inc, a Corporation

Residence  
P.O. Box 308  
Stevensville, MD 21666

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
941	6-30-86	52-1326881	11-03-86	12-03-92	1457.47

Place of Filing Clerk of the Circuit Court Queen Anne County, Centreville, MD 21617	<b>Total</b>	\$ 1457.47
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This notice was prepared and signed at Baltimore, MD, on this, 20th day of June, 1987.

Signature  L. Miles 52-01-2644	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 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1179

United States

vs.

Release of Tax Lien

Filed this 15<sup>th</sup> day of April, 1958 10:08 A.M.

and proper entry made in \_\_\_\_\_

TSP Book No. 1, page 66

Marguerite W. Mosher  
Clerk (or Registrar)

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

# Certificate of Release of Federal Tax Lien

District

Baltimore, MD

Serial Number

528725450

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on June 26, 1987 is authorized to note the books to show the release of this lien for these taxes and additions. book: , page: 66 serial #: 1179, ucc #:

RECEIVED  
CLERK, CIRCUIT COURT  
1988 APR 19 AM 10:08  
QUEEN ANNE'S COUNTY

Name of Taxpayer

CLOVERFIELD ELECTRIC INC., a Corporation

Residence

P.O. BOX 308  
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)
941	6-30-86	52-1326881	11-03-86	12-03-92	1457.47
*****					

Place of Filing

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

Total

\$

1457.47

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

the 14th day of April, 19 88

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)

No. 1180

United States

vs.

Henry E. & Benedas  
Chancellor, J.

Notice of Tax Lien

Filed this 2nd day of

July 19 87, at 9:18 A.M.

Clerk (or Registrar)

Form 6681 (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



Lien # 1180

- 9. Certain insurance contracts
- 10. Passbook loans

(g) Refiling Of Notice. — For purposes of this section -

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

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

- (A) if - (i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District  
Baltimore, MD

Serial Number  
528724617

For Optional Use by Recording Office

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

RECEIVED  
CLERK, CIRCUIT COURT  
1987 JUL -2 AM 9:48  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
Henry E & Brenda S Odonnell Jr

Residence  
Riverbed Estates Rt 1 Box 263 H  
Queenstown, MD 21658

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
1040	12-31-81	212-70-0719	6-07-82	7-07-88	377.73

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

Total \$ 377.73

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

the 26th day of May, 19 87.

Signature  
*[Signature]*  
for J. Leatherman  
52-01-2639

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 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1180

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

528724617

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on July 02, 19 87, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
CLERK, CIRCUIT COURT  
1990 SEP 13 AM 10:08  
QUEEN ANNE'S COUNTY

Name of Taxpayer HENRY E. & BRENDA S O'DONNELL JR

Residence RIVERBED ESTATES RT 1 BOX 263 H  
QUEENSTOWN, MD 21658

### COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	66	n/a	1180

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
1040	12/31/81	212-70-0719	06/07/82	07/07/88	377.73
*****					

Place of Filing	CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	Total	\$ 377.73
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This certificate was prepared and signed at BALTIMORE, MD, on this, the 6th day of September, 1990.

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)

U.S. GPO 1989 JKT. 242-506/06642

Clerk (or Registrar)

Filed this

APR 25 1987

7th

July 19 87 11:30 A.M.

*Handwritten signature and notes*

Notice of Tax Lien

United States

No. 1181

*Handwritten signature and notes*

HERBERT E. QUINN

P.O. Box 32  
Greenville, MD 21228

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



Lien # 1181

- 9. Certain insurance contracts
10. Passbook loans

(g) Refiling Of Notice. — For purposes of this section -

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

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

(A) if - (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 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 8 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.

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.

for J. Leatherman 25-01-2629

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528725994</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 JUL - 7 AM 11:30  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **Henry E. Odonnell Jr.**

Residence  
**P.O. Box 25  
Grasonville, MD 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	12-31-86	212-70-0719	6-01-87	7-01-93	527.17

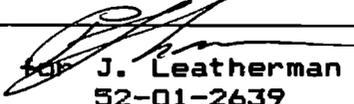
Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$</b>	<b>527.17</b>
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**Baltimore, MD**

This notice was prepared and signed at \_\_\_\_\_, on this,

**3rd July 87**

the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

Signature  <b>J. Leatherman 52-01-2639</b>	Title <b>Revenue Officer</b>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-486, 1971 - 2 C.B. 409)

1181

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

528725994

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on July 07, 19 87, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
CLERK, CIRCUIT COURT  
92 JUL -2 AM 9:40  
QUEEN ANNE'S COUNTY

Name of Taxpayer HENRY E. O'DONNELL JR.

Residence P.O. BOX 25  
GRASONVILLE, MD 21638

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.  
n/a 66 n/a 1181

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	212-70-0719	06/01/87	07/01/93	527.17
*****					

Place of Filing

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

Total

\$

527.17

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

the 25th day of June, 19 92.

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. 1182

United States

vs.

*Wendell  
C. Carter, Jr.*

# Notice of Tax Lien

Filed this 27th day of July, 1982, at 11:35 A.M.

*Magistrate W. R. ...*  
Clerk (or Registrar)

Form 668(Y) (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period of Lien.

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

### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. **Securitiee**



Lien # 1182

### 10. Passbook loans

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

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

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

- (A) If -
  - (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 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.

(a) **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.

23-01-2444

# Notice of Federal Tax Lien Under Internal Revenue Laws

RECEIVED  
 CLERK OF THE CIRCUIT COURT  
 QUEEN ANNE'S COUNTY  
 JUL -7 AM 11:36

District <b>Baltimore, MD</b>	Serial Number <b>528725955</b>	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code; notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **Cloverfield Electric Inc, a Corporation**

Residence **P.O. Box 398  
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 <small>(a)</small>	Tax Period Ended <small>(b)</small>	Identifying Number <small>(c)</small>	Date of Assessment <small>(d)</small>	Last Day for Refiling <small>(e)</small>	Unpaid Balance of Assessment <small>(f)</small>
1120	12-31-85	52-1326881	6-01-87	7-01-93	2186.28

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 2186.28</b>
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**Baltimore, MD**

This notice was prepared and signed at \_\_\_\_\_, on this,

**3rd July 87**

the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

Signature  <b>L. Miles 52-01-2644</b>	Title <b>Revenue Officer</b>
---	---------------------------------

1182

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19 \_\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

*Vertical handwritten signature or stamp*

Form **668(Z)**

0

Department of the Treasury - Internal Revenue Service

# Certificate of Release of Federal Tax Lien

(Rev. April 1984)

District

Baltimore, MD

Serial Number

528725955

For Optional Use by Recording Office

RECORDED  
CLERK, CIRCUIT COURT  
1989 JUL 19 AM 10:09  
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 07, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer CLOVERFIELD ELECTRIC INC , a Corporation

Residence P.O. BOX 398  
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.  
n/a 66 n/a 1182

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	12/31/85	52-1326881	06/01/87	07/01/93	2186.28
*****					

Place of Filing

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

Total

\$

2186.28

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

the 13th day of July, 19 89

Signature

Title

Chief, SPf

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

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

E.I. # 36-2705514

No. 1183

United States

vs.

*J. Noble Hendricks & Co.*

# Notice of Tax Lien

Filed this 20th day of July, 1987, at 10:09 a.m.

*TSP 1701's CG*

*Marguerite W. Marler*  
Clerk (or Registrar)

Form 6681 (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

### Sec. 6323. Validity 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.

#### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1183

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

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

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

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

#### 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.

FOR FURTHER INFORMATION CONTACT: 202-485-1000

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528726626</b>	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK OF CIRCUIT COURT  
 1987 JUL 20 AM 10:09  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **J Noble Hardesty & Co Inc; a Corporation**

Residence **PO Box F  
Sudlersville, MD 21668**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	12-31-86	52-0634807	3-23-87	4-22-93	4884.05

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 4884.05</b>
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**Baltimore, MD**

This notice was prepared and signed at \_\_\_\_\_, on this,

the 13th day of July, 1987.

Signature *D.M. Nonemaker*  
for P. Votta  
52-01-0491

Title **Chf. Contact ACS**

(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)

1183

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_  
Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

528726626

For Optional Use by Recording Office

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 July 20, 19 87, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer J NOBLE HARDESTY & CO INC , a CORPORATION

Residence PO BOX F  
SUDLERSVILLE, MD 21668

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	66	n/a	1183

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	12/31/86	52-0634807	03/23/87	04/22/93	4884.05
*****					

Place of Filing

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

Total

\$

4884.05

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

the 12th day of December 19 91.

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: 1981 282-042/41 582

E.I. NO. 25-0501000

1183

J. Noble Hardisty & Co.  
Inc

STATE OF MARYLAND

QUEEN ANNE'S COUNTY, SOL

I HEREBY CERTIFY THAT

THIS Discharge of Property WAS

RECEIVED FOR RECORD THIS 30

DAY OF July, 1992 AT 5:36 P M

RE ..... AND RECORDED IN

LIBER 752 1 Folio 66 7cd Book

RECORD BOOK FOR QUEEN ANNE'S  
COUNTY

120

MARGUERITE W. MANKIN, CLERK

# 4884.05

EXHIBIT "A"

ALL THAT REAL PROPERTY and one (1) story building located in Sudlersville, Maryland on South Church Street.

BEGINNING for the same at an iron pipe set at the intersection of the division line between the lands of the Board of Education of Queen Anne's County and the lands of Ora G. Hardesty (see A.S.G. Jr. 10/361) with the westernmost side of South Church Street, as shown on the plat attached to deed dated July 2, 1984 by and between Ora G. Hardesty of Queen Anne County, Grantor, and J. Noble Hardesty and Co., Inc., a body corporate of the State of Maryland, Grantee, deed reference 215/593.

THENCE, leaving said beginning point so fixed and binding on the division line between the aforesaid Board of Education of Queen Anne's County lands, the lands of Norwood A. Coleman and the herein described lands, the following three (3) courses and distances: South 88 degrees 49 minutes 32 seconds West 271.60 feet to an angle iron fence post found, North 01 degrees 11 minutes 54 seconds West 140.00 feet to an iron pipe set and North 79 degrees 33 minutes 51 seconds East 100.00 feet to an angle iron fence post found on the westernmost outline of the land of Robert D. Putman;

THENCE, leaving said fence post and binding on the westernmost outline of the aforesaid Robert D. Putman lands and the lands of Foster A. Smith (see A.S.G. Jr. 19/458), South 01 degrees 40 minutes 28 seconds East 84.65 feet to an iron pipe set:

THENCE, leaving said iron pipe and binding on the southernmost outline of the aforesaid Foster A. Smith lands. North 89 degrees 19 minutes 11 seconds East 46.43 feet to an iron pipe set:

THENCE, leaving said iron pipe and binding on for new lines of division through the aforementioned Ora G. Hardesty lands (see A.S.G. Jr. 10/361), the following four (4) courses and distances: South 03 degrees 06 minutes, 41 seconds East 24.03 feet to an iron pipe set, South 89 degrees 19 minutes 15 seconds East 24.35 feet to an iron pipe set, South 01 degrees 08 minutes 00 seconds East 31.10 feet to an iron pipe set and North 88 degrees 52 minutes 00 seconds East 100.79 feet to a P.K. nail set on the westernmost side of the aforementioned South Church Street;

THENCE, leaving said P.K. nail and binding on the westernmost side of the aforesaid South Church Street, South 00 degrees 41 minutes 4 seconds East 15.09 feet to the place of beginning. Containing in all 0.475 acres of land, more or less, as surveyed by J.R. McCrone, Jr., Inc., Registered Professional Engineers and Land Surveyors in September of 1980;

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

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE  
**Certificate of Discharge of Property from Federal Tax Lien**  
(Section 6325(b)(2)(A) of the Internal Revenue Code)

Whereas, J. Noble Hardesty & Co., Inc.  
 Of RD 1, Box 791-A, City of Sudlersville,  
 County of Queen Anne's County, State of Maryland,  
 is indebted to the United States for unpaid internal revenue tax in the sum of One Hundred Forty Three Thousand  
One Hundred Seven and 48/100 Dollars (\$ 143,107.48)

as evidenced by:

Notice of Federal Tax Lien Serial Number (a)	Recording Information (b)	Date Recorded (c)	Taxpayer Identification Number (d)	Amount Shown on Lien (e)
528726626	1-66	07-20-87	52-0634807	4,884.05
528805389	1-70	03-22-88	52-0634807	27,407.05
528913271	1376	08-31-89	52-0634807	62,955.71
529004144	1405	03-19-90	52-0634807	19,729.43
529010237	1-84	06-05-90	52-0634807	8,819.03
529019929	tsp1-88	10-19-90	52-0634807	10,140.80
529023660	tsp1-88	12-17-90	52-0634807	9,171.41

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 \_\_\_\_\_  
 \_\_\_\_\_, in accordance with the applicable provisions of law.

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

SEE EXHIBIT "A" ATTACHED

RECEIVED  
CLERK, CIRCUIT COURT  
92 JUL 30 PM 3:36  
QUEEN ANNE'S COUNTY

\_\_\_\_\_

\_\_\_\_\_

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 Seventeen Thousand Six Hundred Seventy and 00/100----- dollars (\$ 17,670.00-----) 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 Seventeen Thousand Six Hundred Seventy and 00/100-- dollars (\$ 17,670.00-----) to be applied in part satisfaction of the liability. In respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which sum by me is hereby acknowledged; H. J. Hightower.

Now, therefore, this instrument witnesseth, that I, H. J. Hightower, 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)(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 29<sup>th</sup> day of June, 19 92.

Signature <u>H. J. Hightower</u>	Title
By: <u>Janne Howard</u>	<u>Chief, Special Procedures Branch</u>

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

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No. 1184

United States

vs.

M. Brown, Inc.

Notice of Tax Lien

Filed this 21<sup>st</sup> day of July, 1987, at 10:45 A.M.

750 1 Fd. No. 66

Monique W. M... Clerk (or Registrar)

Form 6881 (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

Sec. 6323. Validity and Priority Against Certain Persons.

(b) 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.

(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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor Vehicles



Lien # 1184

(g) Refiling Of Notice. - For purposes of this section -

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

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

- (A) If - (i) such notice of lien is refilled 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 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.

25-DI-0491

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528727293</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

QUEEN ANNE'S COUNTY  
 607 JUNE 11 10 47  
 1987

Name of Taxpayer **Narros Inc, a Corporation**

Residence **Rt 1 Box 606  
Grasonville, MD 21638**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
941	12-31-85	52-1328230	9-22-86	10-22-92	231.91
941	3-31-86	52-1328230	9-22-86	10-22-92	347.13

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$</b>	<b>579.04</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 17th day of July, 1987.

Signature <i>D.M. Honeemaker</i> for P. Votta 52-01-0491	Title <b>Chf. Contact ACS</b>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409) Form 668(Y) (Rev. 12-85)

1184

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

528727293

For Optional Use by Recording Office

RECEIVED  
CLERK, CIRCUIT COURT  
91 DEC 19 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 July 21, 19 87, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **NARROS INC , a CORPORATION**

Residence **RT 1 BOX 606  
GRASONVILLE, MD 21638**

**COURT RECORDING INFORMATION:**

Liber Page UCC No. Serial No.  
66 n/a 1184

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	12/31/85	52-1328230	09/22/86	10/22/92	231.91
941	03/31/86	52-1328230	09/22/86	10/22/92	347.13
*****					

Place of Filing

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

Total

\$

579.04

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

the 12th day of December 19 91.

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. 1185

United States

vs.

*Broadwell Shell*

Notice of Tax Lien

Filed this 21<sup>st</sup> day of July, 1952, at 10:47 A.M.

*Margaret C. W. Maxham*  
Clerk (or Registrar).

Form 688 (Y) (Rev. 12-35)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or judgment against the taxpayer arising 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.

(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.

Note: See section 6823(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



Lien # 1185

- 9. Certain insurance contracts
- 10. Passbook loans

(g) Refiling Of Notice. — For purposes of this section -

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

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

- (A) If -  
(i) such notice of lien is refilled 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 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 each notice of lien.

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

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

1940-10-22

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528727399</b>	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
1987 JUL 21 AM 10:47  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
**Grasonville Shell & Tire**

Residence  
**Rt 1 Box 140  
Grasonville, MD 21638**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 <i>(a)</i>	Tax Period Ended <i>(b)</i>	Identifying Number <i>(c)</i>	Date of Assessment <i>(d)</i>	Last Day for Refilling <i>(e)</i>	Unpaid Balance of Assessment <i>(f)</i>
941	3-31-85	52-1356957	3-09-87	4-08-93	1209.16
941	6-30-85	52-1356957	3-09-87	4-08-93	1065.63
941	9-30-85	52-1356957	3-09-87	4-08-93	1036.48
941	12-31-85	52-1356957	3-09-87	4-08-93	1009.00
941	3-31-86	52-1356957	3-09-87	4-08-93	1198.46
940	12-31-85	52-1356957	3-23-87	4-22-93	754.77

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 6273.50</b>
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This notice was prepared and signed at Baltimore, MD, on this,

the 18th day of July, 1987.

Signature <i>P. Richard</i> for P. Votta <b>52-01-0491</b>	Title <b>Chf. Contact ACS</b>
---	----------------------------------

1185

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

Clerk (or Registrar).

*John B. Smith*

# Certificate of Release of Federal Tax Lien

District Baltimore, MD	Serial Number 528727399	For Optional Use by Recording Office
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RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 SEP 15 AM 9:54  
 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on July, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

Grasonville Shell & Tire

Name of Taxpayer Rt 1 Box 140	Residence Grasonville, MD 21638
----------------------------------	------------------------------------

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	3-31-85	52-1356957	3-09-87	4-08-93	1207.16
941	6-30-85	52-1356957	3-09-87	4-08-93	1065.63
941	9-30-85	52-1356957	3-09-87	4-08-93	1036.48
941	12-31-85	52-1356957	3-09-87	4-08-93	1009.00
941	3-31-86	52-1356957	3-09-87	4-08-93	1198.46
940	12-31-85	52-1356957	3-23-87	4-22-93	754.77

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 6273.50</b>
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Baltimore, MD

This certificate was prepared and signed at \_\_\_\_\_, on this, 11th September 87, the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_.

Signature <i>Tonia Brooks</i>	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: 1985-461-511

No. 1186

United States

vs. Henry A. Campbell

Notice of Tax Lien

Filed this 27th day of July, 1987, at 11:15 AM

Marguerite M. Standish Clerk (or Registrar)

Form 6681 (Rev. 12-85)

4004 Martins Lane

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:



Lien # 1186

- 9. Certain insurance contracts
10. Passbook loans

(g) Refiling Of Notice. - For purposes of this section -

- (1) General Rule. - Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period. (2) Place For Filing. - A notice of lien refilled during the required refiling period shall be effective only - (A) if - (i) such notice of lien is refilled 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 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 5 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 5 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 each regulation.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(d) 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.

FOR D. BRIVACKS 85-01-2315

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528728020</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

CLERK, CIRCUIT COURT  
 QUEEN ANNE'S COUNTY  
 1987 JUL 27 AM 11:15

Name of Taxpayer  
**Larry A. Campbell**

Residence  
**6204 Martins Lane  
Lanham, MD 20706**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
1040	12-31-74	230-40-2388	5-11-87	6-10-93	13243.18
1040	12-31-75	230-40-2388	5-11-87	6-10-93	18086.85
1040	12-31-76	230-40-2388	2-23-87	3-25-93	9761.79
1040	12-31-77	230-40-2388	3-23-87	4-22-93	10212.05

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 51303.87</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 22nd day of July, 1987.

Signature <i>D. Richard</i> for D. Spivacke 52-01-2212	Title <b>Revenue Officer</b>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1186

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District <u>Baltimore</u>	Serial Number <u>528728020</u>	For Optional Use by Recording Office
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I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on July 27, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer Larry A. Campbell

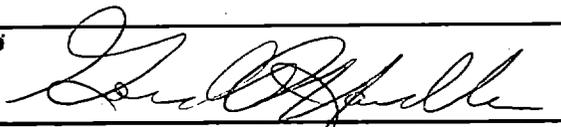
Residence  
6204 Martins Lane  
Lanham, MD. 20706

RECEIVED  
 CLERK, CIRCUIT COURT  
 QUEEN ANNE'S COUNTY  
 1991 FEB 26 PM 12:19  
 FED/LN 0#  
 REL 0#  
 RECD FEE 3.00  
 CHECK/NO 3.00  
 #461230 C001 R00 T12:07  
 02/26/91

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/74	230-40-2388	05/11/87	06/10/93	13243.18
1040	12/31/75	230-40-2388	05/11/87	06/10/93	18086.85
1040	12/31/76	230-40-2388	02/23/87	03/21/93	9761.79
1040	12/31/77	230-40-2388	03/23/87	04/22/93	10212.05

Place of Filing <u>Clerk of the Circuit Court</u> <u>Queen Anne County</u> <u>Centerville, MD</u>	<b>Total</b>	<b>\$ 51303.87</b>
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This certificate was prepared and signed at Wheaton, Md., on this, the 21st day of February, 19 91

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

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

No. 1187

United States

VS.

Robert C. Wheeler, Sr.  
& Sue A. Wheeler

Notice of Tax Lien

Filed this 27th day of July 1987 at 1115 A.M.

Marguerite M. ... Clerk (or Registrar)

Form 6687 (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(f) Place For Filing Notice; Form.

- (1) Place For Filing - The notice referred to in subsection (a) shall be filed - (A) Under State Law (i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and (ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or (B) With Clerk Of 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) Situe 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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Secured



Lien # 1187

- 10. Passbook loans

(g) Refiling Of Notice. - For purposes of this section -

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

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

- (i) such notice of lien is refilled 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 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 each residence is located.

(3) Required Refiling Period. - In the case of any notice of lien, the term "required refiling period" means - (A) the one-year period ending 30 days after the expiration of 8 years after the date of the assessment of the tax, and (B) the 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.

(f) 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.

25-01-2501

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528728063</b>	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 JUL 27 AM 11:15  
 QUEEN ANNE'S COUNTY

Name of Taxpayer  
**Robert C & Sue T Tucker, Sr**

Residence  
**P.O. Box 543  
Centreville, MD 21617**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	12-31-86	219-36-5656	6-01-87	7-01-93	3261.72

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 3261.72</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 23rd day of July, 1987.

Signature <i>S. Lyon</i> for <b>S. Lyon</b> <b>52-01-2601</b>	Title <b>Revenue Officer</b>
--	---------------------------------

(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)

1187

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 601 (Rev. 12-85)

REFILE

Clerk (or Registrar)

*Tranquillo de M...*

*13 p 11 1/2 1987 at 11:58 AM*

Filed this 27th day of July 1987

ESP2191018

# Notice of Tax Lien

FRANK E. CAMPBELL

REFILE

11:28 AM '87

VS.

*James E. Campbell & Associates*

United States

No.

*1188*

ESP2191018

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

Unless otherwise specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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.

### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

#### 1. Securities



Lien # 1188

#### 10. Passbook loans

- (g) **Refiling Of Notice.** - For purposes of this section -
  - (1) **General Rule.** - Unless notice of lien is refilled in the manner prescribed in paragraph (a) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
  - (2) **Place For Filing.** - A notice of lien refilled during the required refiling period shall be effective only -
    - (A) if -
      - (i) such notice of lien is refilled 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 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.

(b) **Required Refiling Period.** - In the case of any notice of lien, the term "required refiling period" means -
 (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
 (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for each notice of lien.

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

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

ESP2191018

Form 668(Y)

Department of the Treasury - Internal Revenue Service

REFILE

REFILE

(Rev. December 1985)

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District **Baltimore**  
Recorded: **11/9/83**  
**11:38 50 922**

Serial Number **528316018**

For Optional Use by Recording Office

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

CLERK, CIRCUIT COURT  
1987 JUL 27 AM 11:15  
QUEEN ANNE'S COUNTY

Name of Taxpayer **LARRY A & YVONNE E CAMPBELL**

Residence **6204 MARTINS LN  
LANHAM, MD 20706**

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled 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).

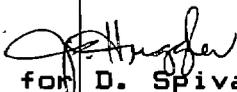
\*\*\* NOT APPLICABLE TO A REFILED NOTICE \*\*\*

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	230-40-2388	8/25/80	N/A	32939.88
1040	12/31/78	230-40-2388	5/18/81	N/A	45847.96

**NOTICE OF FEDERAL TAX LIEN REILING**

Serial ID: 528727992 Notice Filed At: Queen Anne County

New Address:

Signature:  for **D. Spivacke**

DATE: 07/22/87  
Title: Revenue Officer

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

Total \$ **78787.84**

**Baltimore, MD.**

This notice was prepared and signed at \_\_\_\_\_, on this,

the 3rd day of November, 1983

Signature **/s/ G MOUNTAIN**

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 Rev. Rul. 71-466, 1971 - 2 C.B. 409)

1188

United States

vs.

Release of Tax Lien

Filed this 2nd day of

Mar, 1989 M.

and proper entry made in QA's B.

mwm Book No. 1, page 68

Marguerite W. Markin  
Clerk (or Registrar).

Form **668(Z)**

104

Department of the Treasury - Internal Revenue Service

(Rev. April 1984)

# Certificate of Release of Federal Tax Lien

District Baltimore, MD	Serial Number 528777997	For Optional Use by Recording Office
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I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on July 28, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
 CLERK OF THE CIRCUIT COURT  
 QUEEN ANNE'S COUNTY  
 1989 MAR -2 AM 10 56

Name of Taxpayer **LARRY A & YVONNE E CAMPBELL**

Residence  
6204 MARTINS LN  
LANHAM, MD 20706

**COURT RECORDING INFORMATION:**

Liber n/a	Page 68	UCC No. n/a	Serial No. 1188
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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	730-40-2388	05/18/81	06/17/87	45847.96
1040	12/31/79	230-40-2388	08/25/80	09/24/86	32939.88
*****					

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	<b>Total</b>	<b>\$ 78787.84</b>
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This certificate was prepared and signed at Baltimore, MD, on this,

the 27th day of February, 1989.

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

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

United States

vs.

W. Howard Webster  
T. A. Howard  
Howard Webster  
Howard Webster

Notice of Tax Lien

Filed this 3rd day of

August, 1968, at 2:30 P.M.  
TSP J. P. 68

(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 (1) has been filed by the Secretary.

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

(1) Place For Filing Notice: Form.—

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

(A) Under State Laws.—

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

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

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

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

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

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

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

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



Lien # 1189

(1) General Note.—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 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.

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District <b>Baltimore</b>	Serial Number <b>528729058</b>	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1987 AUG -3 PM 2:36  
QUEEN ANNE'S COUNTY

Name of taxpayer <b>William Harter Foster T/A Glen Oban Farm Landscape Contracting</b>
Residence <b>Route #10, Box #92 Annapolis, Maryland 21401</b>

**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	06/30/79	52-0900705	8/27/79	9/26/85	\$22,466.00
Place of filing <b>Clerk of the Circuit Court for Queen Anne County Centerville, Maryland 21617</b>					Total \$ 22,466.00

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

the 3rd day of August, 1987

Signature 	Title <b>Revenue Officer</b>
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(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.)

1189

United States

vs.

Release of Tax Lien

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

Clerk (or Registrar).

*Handwritten signature*



United States

vs.

B. Shuman  
T. A. Boardman  
Landmark Contracting

Notice of Tax Lien

Filed this 3rd day of

August, 1982, at 2:55 P.M.  
TSP of Geo BR

*(Signature)*  
(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 (1) has been filed by the Secretary.

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

- (1) Place For Filing Notice: Form.— (i) Place For Filing.—The notice referred to in subsection (a) shall be filed— (A) Under State Laws.— (i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and (ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or (B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

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

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

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

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

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



Lien # 1190

required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (b)) after the expiration of such refiling period.

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

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

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

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

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

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District <b>Baltimore</b>	Serial Number <b>528729057</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1587 AUG -3 PM 2:37  
 QUEEN ANNE'S COUNTY

Name of taxpayer  
**William Harter Foster  
T/A Glen Oban Farm Landscape Contracting**

Residence  
**Route #10, Box #92  
Annapolis, Maryland 21401**

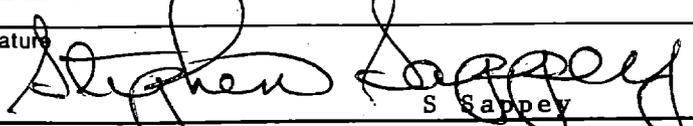
**IMPORTANT RELEASE INFORMATION**—With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325 (a).

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	12/31/78	52-0900705	3/12/79	4/11/85	\$38,068.02

Place of filing <b>Clerk of the Circuit Court for Queen Anne County Centerville, Maryland 21617</b>	<b>Total \$ 38,068.02</b>
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This notice was prepared and signed at 1419 Forest Drive, Annapolis, Maryland 21403, on this,

the 3rd day of August, 1987

Signature 	Title <b>Revenue Officer</b>
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(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.)

1190

~~1215~~

United States

vs.

William Harter Foster

Release of Tax Lien

Filed this 21<sup>st</sup> day of

March, 19 89 2:22 P. M.,

and proper entry made in TSP

Book No. 1, page 68

TSP 1 701.0 68

Marguerite W. Markin  
Clerk (or Registrar).

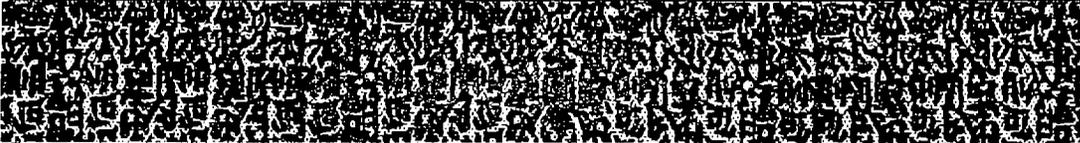
**Certificate of Release of Federal Tax Lien**

District <b>Baltimore</b>	Serial Number <b>520729057</b>	For Optional Use by Recording Office
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I certify that as to the following-named taxpayer, the requirements of section 6325(a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on 8-3, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1989 MAR 21 PM 2:22  
 QUEEN ANNE'S COUNTY

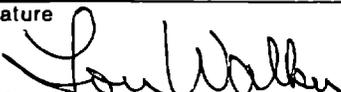
Name of taxpayer <b>William Harter Foster</b>
Residence <b>RT #10, Box #92 Annapolis, Maryland 21401</b>



Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/78	52-0900705	3/12/79	4/11/85	\$38,068.02

Place of filing <b>Clerk of the Circuit Court for Queen Anne County</b>	Total \$	<b>38,068.02</b>
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This certificate was prepared and signed at 1419 Forest Drive, Annapolis, Maryland 21403, on this, the 21st day of March, 1989

Signature 	Title <b>Acting Manager</b>
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(NOTE: Certificate of officer authorized by law to release Tax Lien Rev. Rul. 71-466, 1971-2 CB 200)

No. 1191

United States

VS.   
 James H.   
 (Signature)

Notice of Tax Lien

233738934

Filed this 10th day of 1987

1500 11: 10 87 at 9:38 a.m.   
 (Signature)   
 Clerk (or Registrar)

Form 688 (Y) (Rev. 12-85)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities



Lien # 1191

- 10. Passbook loans

(g) Refiling Of Notice. — For purposes of this section -

- (1) General Rule. — Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period. (2) Place For Filing. — A notice of lien refiled during the required refiling period shall be effective only - (A) If - (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 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 5 years after the date of the assessment of the tax, and (B) the one-year period ending with the expiration of 5 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 Certain Returns and Return Information For Tax Administration Purposes.

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

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528728624</b>	<i>For Optional Use by Recording Office</i>
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1987 AUG 10 AM 9:38  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
**Taylor J & Janice H Lednum**

Residence  
**Rt 1 PO Box 648 Rolphs Wharf Road  
Chestertown, MD 21620**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 <i>(a)</i>	Tax Period Ended <i>(b)</i>	Identifying Number <i>(c)</i>	Date of Assessment <i>(d)</i>	Last Day for Refilling <i>(e)</i>	Unpaid Balance of Assessment <i>(f)</i>
1040	12-31-83	214-44-2574	5-07-84	6-06-90	1170.44
1040	12-31-85	214-44-2574	4-14-86	5-14-92	2203.00
1040	12-31-86	214-44-2574	5-04-87	6-03-93	2687.53
1040	12-31-84	214-44-2574	5-13-85	6-12-91	1972.18

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 8033.15</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 28th day of July, 19 87.

Signature <i>D.M. Horemaker</i> for M. Bauer 52-01-2642	Title <b>Revenue Officer</b>
--	---------------------------------

(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(Y) (Rev. 12-85)

3185

DELAWARE-MARYLAND

238738834

August 10

87

TAYLOR J & JANICE H BEDDUM

ST 1 PO BOX 248 ROLPHS WHARF ROAD  
CHESTERDOWN MD 21830

COURT RECORDING INFORMATION:

Serial No. 1191

1191  
Taylor J. &  
Janice H. Beddum

SCOTT MCGUIRE SHAW

STATE OF MARYLAND  
 QUEEN ANNE'S COUNTY, ESTD.  
 LIBERTY CERTIFY THAT  
 THIS RECORD WAS  
 RECEIVED FOR RECORD THIS 23  
 DAY OF May 1977 AT 2:03 P.M.  
 AND RECORDED IN  
 LIBER 758  
 RECORD BOOK FOR QUEEN ANNE'S  
 COUNTY

09/04/87 04/14/86 09/03/86 09/04/87  
 09/13/86 04/14/86 09/14/86 04/14/86  
 09/13/84 09/13/84 09/13/84 09/13/84  
 09/03/80 09/03/80 09/03/80 09/03/80

1170.44  
 1273.18  
 2303.00  
 2821.88

CLERK OF THE CIRCUIT COURT  
QUEEN ANNE'S COUNTY  
CENTREVILLE, MD 21613

Baltimore, MD

May 1977

Chief, SPT

INTERESTED PARTIES  
 11/13/83  
 11/13/83  
 11/13/83

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

District <b>DELAWARE-MARYLAND</b>	Serial Number <b>528728624</b>	For Use by Recording Office
--------------------------------------	-----------------------------------	-----------------------------

RECEIVED  
CLERK, CIRCUIT COURT  
97 MAY 23 PM 2:03  
QUEEN ANNE'S COUNTY

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 August 10 19 87, is authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer **TAYLOR J & JANICE H LEDNUM**

Residence **RT 1 PO BOX 648 ROLPHS WHARF ROAD  
CHESTERTOWN, MD 21620**

COURT RECORDING INFORMATION:  
Liber **1** Page **68** UCC No. **n/a** Serial No. **1191**

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	12/31/83	214-44-2574	05/07/84	06/06/90	1170.44
1040	12/31/84	214-44-2574	05/13/85	06/12/91	1972.18
1040	12/31/85	214-44-2574	04/14/86	05/14/92	2203.00
1040	12/31/86	214-44-2574	05/04/87	06/03/93	2687.53
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total	\$ <b>8033.15</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 02nd day of May, 19 97.

Signature 	Title <b>Chief, SPF</b>
---------------	----------------------------

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

No. 1192

United States

VS.

*Charles A. ...*  
*Walter ...*

# Notice of Tax Lien

Filed this 14 day of Dec., 19 87, at W M.

*Deeg* TSP / P.D./O. AS

*Margaret A. ...*  
Clerk (or Registrar).

Form 6687 (Rev. 12-85)

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 8 years after the date of the assessment of the tax, and  
(B) the 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.

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

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

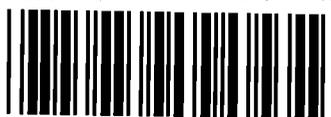
- (A) Real Property - In the case of real property, at its physical location; or
- (B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

#### 1. Securities



Lien # 1192

#### (g) Refiling Of Notice.

- (1) **General Rule.** — Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) **Place For Filing.** — A notice of lien refilled during the required refiling period shall be effective only if -
  - (A) if -
    - (i) such notice of lien is refilled 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 of notice of lien under subparagraph (A), the

(Rev. December 1985)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528729264	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1987 AUG 14 AM 10:55  
QUEEN ANNE'S COUNTY

Name of Taxpayer David L & Joellen L Wooster
Residence 110 Oak St Stevensville, MD 21666

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
1040	12-31-86	220-78-9020	6-01-87	7-01-93	12528.97

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	Total	\$ 12528.97
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This notice was prepared and signed at Baltimore, MD, on this,

the 7th day of August, 19 87.

Signature <i>J. Huggins</i> for P. Volta 52-01-0491	Title Chf. Contact ACS
--	---------------------------

(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(Y) (Rev. 12-85)

1192

United States

vs.

**Release of Tax Lien**

Filed this 19<sup>th</sup> day of

April, 1988 M.

and proper entry made in \_\_\_\_\_

TSP Book No. 1, page 68

Marguerite W. Moxley  
Clerk (or Registrar).

**Certificate of Release of Federal Tax Lien**

For Optional Use by Recording Office

RECEIVED  
CLERK-CIRCUIT COURT  
1988 APR 19 AM 10:00  
QUEEN ANNE'S COUNTY

District Baltimore, MD  
Serial Number 528729264

I certify that as to the following named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 14, 1987 is authorized to note the books to show the release of this lien for these taxes and additions.  
Serial #: 1192, ucc #:  
Name of Taxpayer DAVID L & JOELLEN L MOOSTER  
Residence 110 OAK ST 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	12-31-86	220-78-9020	6-01-87	7-01-93	12528.97
*****					
Clerk of the Circuit Court Queen Anne County Centreville, MD 21617					Total \$ 12528.97

This certificate was prepared and signed at Baltimore, MD, on this 14th day of April, 1988.

Signature: *[Handwritten Signature]*  
Title: Chief, SPT

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

United States

vs.

William A. Deigh N.

Notice of Tax Lien

Filed this 20 day of

June 19 82, at 10:55 a.m.

Marguerite M. Madelin (Clerk or Registrar)

Form 688 (Rev. 9-83)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

Sec. 6323. Validity and Priority Against Certain Persons

(a) Purchasers, Holders Of Security Interests, Mechanic's Lienors, And Judgment L. 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 the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

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

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

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

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

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

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary.



Lien # 1193

(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 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.

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District <b>Baltimore</b>	Serial Number <b>528730762</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1987 AUG 20 AM 10:45  
QUEEN ANNE'S COUNTY

Name of taxpayer  
**William F Doyle Jr.**

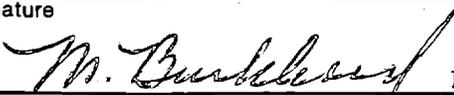
Residence  
**RT #1, Box #581 G  
Chester, Maryland 21619**

**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	12/31/84	219-40-8463	03/16/87	04/15/93	\$7,200.30
1040	12/31/85	219-40-8463	06/22/87	07/22/93	5,435.52

Place of filing <b>Clerk of the Circuit Court for Queen Anne's County Centerville, Maryland 21617</b>	<b>Total</b>	<b>\$ 12,635.82</b>
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This notice was prepared and signed at 1419 Forest Drive, Annapolis, Maryland 21403, on this, the 19th day of August, 19 87.

Signature  <b>M Burkhard</b>	Title <b>Revenue Officer</b>
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(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.)

1193

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District <b>BALTIMORE, MD</b>	Serial Number <b>528730762</b>	For Optional Use by Recording Office
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I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 20 19 87, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **WILLIAM F DOYLE JR.**

Residence **ROUTE #L BOX #58L G  
CHESTER, MD 21619**

**COURT RECORDING INFORMATION:**

Liber	Page	UCC No.	Serial No.
1	68	n/a	1193

RECEIVED  
 CLERK, CIRCUIT COURT  
 93 DEC - 6 AM 10:10  
 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)
1040	12/31/84	219-40-8463	03/16/87	04/15/93	7200.30
1040	12/31/85	219-40-8463	06/22/87	07/22/93	5435.52
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	<b>Total</b>	<b>\$ 12635.82</b>
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This certificate was prepared and signed at BALTIMORE, MD, on this, the 9th day of November 19 93.

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

U.S. GOVERNMENT PRINTING OFFICE: 1983-312-746/70412

E.I. NO. 25-0501000

No. 1194

United States

vs.

*James Spencer B.*  
*Healey H. Spencer*

# Notice of Tax Lien

Filed this 21 day of August, 19 87, at 10:22 A.M.

758, 7610 68

*Margaret C. L. Maxwell*  
Clerk (or Registrar).

Form 6881(Y) (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

#### (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

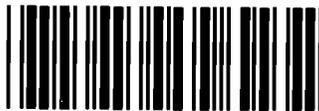
(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities
2. Motor vehicles



Lien # 1194

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

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

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

(A) If -

(i) such notice of lien is refilled 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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District <b>Baltimore, MD</b>	Serial Number <b>528730123</b>	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1987 AUG 21 AM 10:22  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
**James & Shirley A. Spencer Jr.**

Residence  
**Rt. 1 Box 100E  
Church Hill, MD 21623**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 <i>(a)</i>	Tax Period Ended <i>(b)</i>	Identifying Number <i>(c)</i>	Date of Assessment <i>(d)</i>	Last Day for Refiling <i>(e)</i>	Unpaid Balance of Assessment <i>(f)</i>
1040	12-31-86	216-48-7854	5-25-87	6-24-93	549.37

Place of Filing <b>Clerk of the Circuit Court Queen Anne County Centreville, MD 21617</b>	<b>Total</b>	<b>\$ 549.37</b>
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This notice was prepared and signed at Baltimore, MD, on this,

the 12th day of August, 1987.

Signature <i>J. Richard</i> for P. Votta 52-01-0491	Title <b>Chf. Contact ACS</b>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668(Y) (Rev. 12-85)

No. 1195

United States

vs.

Ralph T. Roberts

d/b/a Quality Structures

Notice of Tax Lien

Filed this August 21, 1987, at 10:22 AM day of August 1987

Marguerite W. Moxley Clerk (or Registrar)

Form 688(V) (Rev. 12-85)

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.

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

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

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities



Lien # 1195

(g) Refiling Of Notice. - For purposes of this section -

- (1) General Rule. - Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period. (2) Place For Filing. - A notice of lien refilled during the required refiling period shall be effective only - (A) If - (i) such notice of lien is refilled 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 of notice of lien under subparagraph (A), the

124

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528726441	RECEIVED CLERK, CIRCUIT COURT AUG 21 AM 10:22 QUEEN ANNE'S COUNTY

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

Name of Taxpayer  
Ralph T Roberts, a Corporation

Residence  
d/b/a Quality Structures  
PO Box 161  
Sudlersville, MD 21668

**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	6-30-84	52-1147858	6-08-87	7-08-93	3052.68
941	6-30-85	52-1147858	6-01-87	7-01-93	3410.83
941	9-30-85	52-1147858	6-01-87	7-01-93	2483.61
941	12-31-85	52-1147858	6-01-87	7-01-93	700.93
940	12-31-84	52-1147858	5-25-87	6-24-93	160.54
940	12-31-85	52-1147858	5-25-87	6-24-93	197.14

Place of Filing	Total	\$
Clerk of the Circuit Court Queen Anne County Centreville, MD 21617		10005.73

This notice was prepared and signed at Baltimore, MD, on this, the 9th day of July, 1987.

Signature <i>J. Leatherman</i> for J. Leatherman	Title Revenue Officer
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(NOTE: Certificate of filing and recording to take acknowledgments is not essential to the validity of Notice of Federal Tax lien. Rev. Rul. 71-486, 1971 - 2 C.B. 409)

Form 668(Y) (Rev. 12-85)

1195

RALPH T. ROBERTS  
Quality Structures

STATE OF MARYLAND  
QUEEN ANNE'S COUNTY, SE  
I HEREBY CERTIFY THAT

THIS ..... 7/2

RECEIVED FOR RECORD THIS ..13

DAY OF Dec 19 96 AT .....

RE ..... AND RECORDED IN

LIBER TSP 1 Folio 68

RECORD BOOK FOR QUEEN ANNE'S

COIN...

SCOTT MacGLASHAN

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

<b>District</b> DELAWARE-MARYLAND	<b>Serial Number</b> 528726441	<b>For Use by Recording Office</b>
--------------------------------------	-----------------------------------	------------------------------------

RECEIVED  
 CLERK, CIRCUIT COURT  
 96 DEC 13 PM 2:01  
 QUEEN ANNE'S COUNTY

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 August 21 1987, is authorized to note the books to show the release of this lien for these taxes and additions

**Name of Taxpayer** RALPH T ROBERTS  
D/B/A QUALITY STRUCTURES

**Residence** PO BOX 161  
SUDLENSVILLE, MD 21668

**COURT RECORDING INFORMATION:**  
Liber Page UCC No. Serial No.  
1195

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	06/30/84	52-1147858	06/08/87	07/08/93	3052.68
941	06/30/85	52-1147858	06/01/87	07/01/93	3410.83
941	09/30/85	52-1147858	06/01/87	07/01/93	2483.61
941	12/31/85	52-1147858	06/01/87	07/01/93	700.93
940	12/31/84	52-1147858	05/25/87	06/24/93	160.54
940	12/31/85	52-1147858	05/25/87	06/24/93	197.14
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<b>Place of Filing</b> CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617	<b>Total</b>	<b>\$ 10005.73</b>
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This notice was prepared and signed at Baltimore, MD, on this, the 04th day of December, 1996.

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

No. 1196

United States

vs.

KAMM  
Ernestine, Lene

Notice of Tax Lien

Filed this 27th day of August 1987, at 2:08 p.m.

Maxwell, Clerk (or Registrar)

Form 6007 (Rev. 12-85)

101 20 301

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period of Lien.

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

Sec. 6323. Validity 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.

(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) Site Of Property Subject To Lien - For purpose of paragraph (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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities 2. Motor vehicles



Lien # 1196

(g) Refiling Of Notice. — For purposes of this section -

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

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

- (A) if - (i) such notice of lien is refilled 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 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 8 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.

1987-10-03

# Notice of Federal Tax Lien Under Internal Revenue Laws

District  
**Baltimore, MD**

Serial Number  
**528730247**

For Optional Use by Recording Office

RECEIVED  
CLERK, CIRCUIT COURT  
1987 AUG 25 AM 9:12  
QUEEN ANNES 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  
**K A M A Enterprises Inc.**

Residence  
**Rts. 50 & 301  
Grasonville, MD 21638**

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
941	9-30-86	52-1087294	4-20-87	5-20-93	8968.93
941	12-31-86	52-1087294	4-20-87	5-20-93	3723.95
940	12-31-86	52-1087294	5-04-87	6-03-93	2594.64

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

Total \$ **15287.52**

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

the **13th** day of **August**, 19 **87**.

Signature  
*[Signature]*  
for **P. Votta**  
**52-01-0491**

Title  
**Chf. Contact ACS**

(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)

1196

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of

\_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

\_\_\_\_\_ Book No. \_\_\_\_\_, page \_\_\_\_\_

\_\_\_\_\_  
Clerk (or Registrar).

# Certificate of Release of Federal Tax Lien

District BALTIMORE, MD	Serial Number 528730247	For Optional Use by Recording Office
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RECEIVED  
 CLERK, CIRCUIT COURT  
 91 DEC 19 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 August 25, 19 87, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer **K A M A ENTERPRISES INC.**

Residence **RTS. 50 & 301  
GRASONVILLE, MD 21638**

COURT RECORDING INFORMATION:  
 Liber n/a Page n/a UCC No. n/a Serial No. 1196

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	09/30/86	52-1087294	04/20/87	05/20/93	8968.93
941	12/31/86	52-1087294	04/20/87	05/20/93	3723.95
940	12/31/86	52-1087294	05/04/87	06/03/93	2594.64
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total	\$ 15287.52
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This certificate was prepared and signed at BALTIMORE, MD, on this,

the 12th day of December, 19 91.

Signature <i>James Howard</i>	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

*Marguerite W. Medsker*  
Clerk (or Register)

Filed with *28 XH*  
*1987*, at *8:35 A.M.*  
*756 178 1/2 68*

# Notice of Tax Lien

*Joseph T. Pyle*

vs.

United States

No. 1197

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

### Sec. 6323. Validity 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.

#### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

#### 1. Securities



Lien # 1197

#### 10. Passbook Loans

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

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

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

(A) If -

(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 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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District  
Baltimore, MD

Serial Number  
528731597

For Optional Use by Recording Office

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

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 AUG 28 AM 9:38  
 QUEEN ANNE'S COUNTY

Name of Taxpayer  
Joyce T Pyle

Residence  
PO Box 117, Everett Lane  
Church Hill, MD 21623

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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).

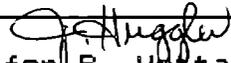
Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refilling (e)	Unpaid Balance of Assessment (f)
1040	12-31-83	214-32-0386	11-10-86	12-10-92	2449.86

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

**Total**      \$      2449.86

Baltimore, MD

This notice was prepared and signed at \_\_\_\_\_, on this,  
 the 25th day of August, 1987.

Signature  
  
 for P. Volta  
 52-01-0491

Title  
 Chf. Contact ACS

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien  
 Rev. Rul. 71-486, 1971 - 2 C.B. 409)

1197

United States

vs.

**Release of Tax Lien**

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ M.,

and proper entry made in \_\_\_\_\_

Book No. \_\_\_\_\_, page \_\_\_\_\_

Clerk (or Registrar)

# Certificate of Release of Federal Tax Lien

District <b>BALTIMORE, MD</b>	Serial Number <b>528731597</b>	For Optional Use by Recording Office
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I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 28, 19 87, 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 10:23  
 QUEEN ANNE'S COUNTY

Name of Taxpayer **JOYCE T PYLE**

Residence **PO BOX 117, EVERETT LANE  
CHURCH HILL, MD 21623**

**COURT RECORDING INFORMATION:**

Liber <b>1</b>	Page <b>68</b>	UCC No. <b>n/a</b>	Serial No. <b>1197</b>
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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)
<b>1040</b>	<b>12/31/83</b>	<b>214-32-0386</b>	<b>11/10/86</b>	<b>12/10/92</b>	<b>2449.86</b>
*****					

Place of Filing <b>CLERK OF THE CIRCUIT COURT QUEEN ANNE'S COUNTY CENTREVILLE, MD 21617</b>	Total	\$ <b>2449.86</b>
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This certificate was prepared and signed at BALTIMORE, MD, on this,

the 12th day of December, 19 91.

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

U.S. GOVERNMENT PRINTING OFFICE: 1981 282-042/41582

E.I. NO. 25-0501000

No. 1198

United States

vs.

Charles William Beauford  
416 1/2 Chesapeake Restaurant

Notice of Tax Lien

Filed this 28th day of

Dec. 19 57, at 9:30 a.m.  
TSP 1 7d 10 68

Marguerite W. Mackler  
Clerk (or Registrar)

Form 698 (Y) (Rev. 12-46)

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.

(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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities
- 2. Motor vehicles



Lien # 1198

(g) **Refiling Of Notice.** - For purposes of this section -

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

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

(A) if -  
(i) such notice of lien is refilled 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 of notice of lien under subparagraph (A), the

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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.

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528731200	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 AUG 28 AM 9:38  
 QUEEN ANNE'S COUNTY

Name of Taxpayer  
Charles William Gessford  
d/b/a Chesapeake Restaurant

Residence  
PO Box 164 Rt 50 and 301  
Grasonville, MD 21638

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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	52-1164448	6-25-84	7-25-90	3409.97

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	Total	\$ 3409.97
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This notice was prepared and signed at Baltimore, MD, on this, the 22nd day of August, 19 87.

Signature <i>J. Miles</i> for L. Miles 52-01-2644	Title Revenue Officer
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No. 1199

United States

vs.

Thomas Shuckbery Co. Inc

Notice of Tax Lien

Filed this 28th day of

Aug. 1982, at 9:38 a.m.

Marguerite D. Mackler, Clerk (or Registrar)

Form 6681 (Rev. 12-86)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(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.

Note: See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

1. Securities



Lien # 1199

10. Passbook loans

(g) Refiling Of Notice. - For purposes of this section -

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

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

- (A) if - (i) such notice of lien is refilled 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 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 8 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.

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

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

# Notice of Federal Tax Lien Under Internal Revenue Laws

District  
Baltimore, MD

Serial Number  
528731439

For Optional Use by Recording Office

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

RECEIVED  
 CLERK, CIRCUIT COURT  
 1987 AUG 28 AM 9:38  
 QUEEN ANNE'S COUNTY

Name of Taxpayer  
Thomas Trucking Co Inc, a Corporation

Residence  
Rt 18 Box 98  
Grasonville, MD 21638

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
941	9-30-82	52-1245959	1-02-84	2-01-90	1709.52

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

Total \$ 1709.52

Baltimore, MD

This notice was prepared and signed at \_\_\_\_\_, on this, 25th day of August, 1987.

Signature  
*D. M. Monemalce*  
for P. Votta  
52-01-0491

Title  
Chf. Contact ACS

(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)

No. 1200

United States

vs.

Charles N. & Emma B. [unclear]  
vs.  
[unclear]

# Notice of Tax Lien

Filed this 3rd day of April, 1987, at 9:55 A.M.

Marguerite M. [unclear]  
Clerk (or Registrar)

Form 6697 (Rev. 12-85)

## Excerpts From Internal Revenue Code

### Sec. 6321. Lien For Taxes.

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

### Sec. 6322. Period Of Lien.

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

### (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.

**Note:** See section 6323(b) for protection for certain interests even though notice of lien imposed by section 6321 is filed with respect to:

- 1. Securities



Lien # 1200

- 10. Passbook loans

(g) **Refiling Of Notice.** - For purposes of this section -

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

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

- (A) If -
  - (i) such notice of lien is refilled 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 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.

(e) **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.

(Rev. December 1985)

## Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore, MD	Serial Number 528732052	For Optional Use by Recording Office
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As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECEIVED  
CLERK, CIRCUIT COURT  
1987 SEP -3 AM 9:52  
QUEEN ANNE'S COUNTY

Name of Taxpayer  
Charles H. & Emma B. Jerscheid

Residence  
108 Petinot Drive  
Stevensville, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled 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 Refilling (e)	Unpaid Balance of Assessment (f)
1040	12-31-86	215-34-7910	5-25-87	6-24-93	1590.48

Place of Filing Clerk of the Circuit Court Queen Anne County Centreville, MD 21617	Total	\$	1590.48
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This notice was prepared and signed at Baltimore, MD, on this,

the 27th day of August, 19 87.

Signature <i>D.M. Moremaker</i> for P. Votta 52-01-0491	Title Chf. Contact ACS
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form 668(Y) (Rev. 12-85)

1200

United States

vs.

Charles H. & Emma B.  
Jeschkeid  
109 Petenit Drive  
Stearnsville, MS. 21666

Release of Tax Lien

Filed this 16 day of

Apr., 19 90 10:09 A.M.

and proper entry made in \_\_\_\_\_

TSP Book No. 1 page 68

Marguerite W. Markin  
Clerk (or Registrar)

*Handwritten signature*

# Certificate of Release of Federal Tax Lien

District

BALTIMORE, MD

Serial Number

528732052

For Optional Use by Recording Office

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on September 03, 1987, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer CHARLES H. & EMMA B. JERSCHIED

Residence 108 PETINOT DRIVE  
STEVENSVILLE, MD 21666

RECEIVED  
CLERK OF CIRCUIT COURT  
1990 APR 16 AM 10:09  
QUEEN ANNE'S COUNTY

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1200

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	12/31/86	215-34-7910	05/25/87	06/24/93	1590.48
*****					

Place of Filing

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

Total

\$

1590.48

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

the 5th day of April, 19 90

Signature

Title

Chief, SPf

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

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

E.I. # 36-2705514