No. 1301

United States

vs.

William Rieben

Notice of Tax Lien

Filed this 4 day of Jan., 19 87, at 2:35 p. m.

TSP 1 Fol. 74

Margueretta M. Mackey

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:

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.

Form 668(Y)
(Rev. December 1985)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE	5289*23371	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 JAN -4 PM 2:39
QUEEN ANNE'S COUNTY

Name of Taxpayer: WILLIAM RIEKEN *

Residence: 42 READ ST.
SEAFORD, DE 19973

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	12/31/87	218-34-9234	08/22/88	09/21/94	34596.62
Place of Filing: QUEEN ANNE'S COUNTY RECORDER OF DEEDS QUEEN ANN, MD				Total	$ 34596.62

DOVER, DE 19901

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

16TH NOVEMBER 88

the _____ day of _____, 19_____.

Signature	Title
*for Richard J. Mozdziak Richard J. Mozdziak	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 - [illegible] By Recording Office

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

#301

DELAWARE-MARYLAND

WILLIAM RIEKEN

42 READ ST.
SEAFORD, DE 19973

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
	74	n/a	1301

Acct: 12/31/1987 218-34-9234 08/22/1988 09/21/1994 $4899.62

****

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

$4899.62

Baltimore, MD

21st August 1998

Chief, SPF

--*--

Form 668(Z) 2282
(Rev.8-97)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	528923371	

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 January 04, 1989, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
98 SEP -2 AM 11:20
QUEEN ANNE'S COUNTY

Name of Taxpayer WILLIAM RIEKEN

Residence 42 READ ST.
SEAFORD, DE 19973

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	74	n/a	1301

Kind 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	12/31/1987	218-34-9234	08/22/1988	09/21/1994	34596.62

Place of Filing

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

Total $ 34596.62

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

the 21st day of August, 1998

Signature

Title Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 8-97)
CAT. NO 600261

No. 1302

United States

vs.

Thomas & Ruth A. Woodstock

Notice of Tax Lien

Filed this 5th day of Jan, 1989, at 9:58 A.M.

Jan 1, 1989 74

Marguerite W. Kendrick

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 Judgme Lien Creditors.** — The lien imposed by section 6321 sh not be valid as against any purchaser, holder of a securi interest, mechanic's lienor, or judgment lien creditor until noti thereof which meets the requirements of subsection (f) h 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 # 1302

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.

^P037: 528823278

Form 668(Y) (Rev. December 1985) | 144

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528823278	RECEIVED CLERK, CIRCUIT COURT 1989 JAN -5 AM 9:58 QUEEN ANNE'S COUNTY

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

Name of Taxpayer THOMAS & RUTH A WOODITCH

Residence 503 MARION QUIMBY DR
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 (a), 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	12/31/87	212-64-1235	06/06/88	07/06/94	2192.68

Place of Filing

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

Total $ 2192.68

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

the 28th day of December, 19 88.

Signature for P. Votta ACS

Title Chf.Contact ACS 52-01-0491

(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)

Part 1 - Kept By Recording Office

1302

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)

^P043: 528823278

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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528823278	

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 05, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1989 MAY 26 AM 11:01
QUEEN ANNE'S COUNTY

Name of Taxpayer THOMAS & RUTH A WOODITCH

Residence 503 MARION QUIMBY DR
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	74	n/a	1302

Kind 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	12/31/87	212-64-1235	06/06/88	07/06/94	2192.68

Place of Filing

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

Total $ 2192.68

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

the 18th day of May, 19 89

Signature Joanne Howard

Title Chief, SPf

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

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

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

E.I. # 36-2705514

No. 1303

United States

vs.

Charles E. & Grace A. Wigle

Notice of Tax Lien

Filed this 12th day of Jan., 19 89, at 9:49 A m.

TS Pl. Yolo 74

Marguerite W. Marden

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 # 1303

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.

^P006: 528923377

Form 668(Y) (Rev. December 1985)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528923377	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 JAN 12 AM 9:49
QUEEN ANNE'S COUNTY

Name of Taxpayer CHARLES E. & GRACE A. WIGLE

Residence RT 1 BOX 246 C2
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	12/31/87	178-22-4681	10/10/88	11/09/94	7531.70

Place of Filing

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

Total $ 7531.70

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

the 4th day of January, 19 89.

Signature D. M. Moremaker
for M. Kostell

Title Revenue Officer
52-01-3605

(**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. 12-85)

1303

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)

^P014: 528923377

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

104

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528923377	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 12, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

1989 FEB 10 AM 9:51
QUEEN ANNE'S COUNTY
RELEASED
CLERK, CIRCUIT COURT

Name of Taxpayer CHARLES E. & GRACE A. WIGLE

Residence RT 1 BOX 246 C2
QUEENSTOWN, MD 21658

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1303

Kind 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	12/31/87	178-22-4681	10/10/88	11/09/94	7531.70

Place of Filing

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

Total $ 7531.70

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

the 7th day of February, 19 89.

Signature [signature]

Title Chief, SPf

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

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

☆ U.S. GOVERMENT PRINTING OFFICE:1985-461-511

E.L.38-2094235

No. 1304

United States

vs.

Bernard & Dorothy L Carter
Rt. 3, Box 142
Centreville, MD 21617-9736

Notice of Tax Lien

Filed this 13th day of Jan, 19 89, at 10:12 A.m.

Marguerite W. Mankin
Clerk (or Registrar).

TSP1, folio 74

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.

(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 - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1304

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.

P133: 528900114

Form 668(Y)
(Rev. December 1985)

33 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528900114	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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 BERNARD & DOROTHY L CARTER

Residence RT 3 BOX 142
CENTREVILLE, MD 21617-9736

RECEIVED
CLERK, CIRCUIT COURT
1989 JAN 13 AM 10:12
QUEEN ANNE'S COUNTY

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/84	214-34-8776	08/17/87	09/16/93	1824.70

Place of Filing

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

Total $ 1824.70

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

the 5th day of January, 19 89.

Signature for W. Cohn P. Votta ACS

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)

Part 1 - Kept By Recording Office

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

1304

United States

vs.

Bernard & Dorothy L. Carter

Release of Tax Lien

Filed this 22nd day of Feb., 19 90 10:08 A.M.,

and proper entry made in TSP

Book No. 1, page 74

Marguerite W. Kanker

Clerk (or Registrar).

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

^P001: 528900114

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

33

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528900114	

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 13, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1990 FEB 22 AM 10:08
QUEEN ANNE'S COUNTY

Name of Taxpayer BERNARD & DOROTHY L CARTER

Residence RT 3 BOX 142
CENTREVILLE, MD 21617-9736

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
TSP1	74	n/a	1304

Kind 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	214-34-8776	08/17/87	09/16/93	1824.70

Place of Filing

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

Total $ 1824.70

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

the 14th day of February, 19 90.

Signature Joanne Howard

Title Chief, SPf

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

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

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

E.I. #36-2705514

No. 1305

United States

vs.

Landscape, Ltd.
Island Prof. Park, Ste. 200B
Stevensville, MD 21666

Notice of Tax Lien

Filed this 13th day of Jan, 19 89, at 10:12 A m.

Marguerite W. Napkin
Clerk (or Registrar).

TSP 1, folio 74

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 # 1305

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.

^P142: 528900124

Form 668(Y) (Rev. December 1985)

33

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528900124	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 JAN 13 AM 10: 12
QUEEN ANNE'S COUNTY

Name of Taxpayer LANDSEARCH LTD , a Corporation

Residence ISLAND PROFESSIONAL PARK STE 200-B
STEVENSVILLE, MD 21666

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/87	52-1521097	03/28/88	04/27/94	274.81
941	06/30/87	52-1521097	03/28/88	04/27/94	1664.85
941	09/30/87	52-1521097	03/28/88	04/27/94	340.22
941	12/31/87	52-1521097	03/21/88	04/20/94	1226.07

Place of Filing

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

Total $ 3505.95

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

the 5th day of January, 19 89.

Signature for A. Cohn P. Votta ACS

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)

Part 1 - Kept By Recording Office

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

No. 1306

United States

vs.

Louis Y Quong Bauet

Notice of Tax Lien

Filed this 12th day of Jan., 19 89, at 1:27 P.M.

TSPI, Lois Sell

Marguerite L. Thrailkill

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:

Lien # 1306

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.

^P192: 528900391

Form 668(Y)
(Rev. December 1985)

70 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528900391	RECEIVED CLERK, CIRCUIT COURT 1989 JAN 17 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 LEWIS & DIANA BARNETT

Residence 203 PENNY LN
STEVENSVILLE, MD 21666

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/86	245-42-9234	12/07/87	01/06/94	5919.58

Place of Filing

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

Total $ 5919.58

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

the 9th day of January, 19 89.

Signature for F. Votta — ACS

Title Chf.Contact ACS
52-01-0491

(**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. 12-85)

Form 668 (Z)
(Rev. 10-2000)

2282 Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #4
Lien Unit Phone: (410) 962-1871

Serial Number
528900391

For Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
03FEB27 PM 2:26
QUEEN ANNE'S COUNTY

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 January 17 1989, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
LEWIS & DIANA BARNETT

Residence 203 PENNY LN
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1306

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1986	245-42-9234	12/07/1987	01/06/1994	5919.58

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

Total $ 5919.58

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

the 16th day of February, 2003.

Signature Joe F. Shelton

Title Compliance Technical Support Manager

(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. 1306

United States

vs.

C S Concrete Construction, Inc.

Notice of Tax Lien

Filed this 17th day of Jan 1989, at 10:25 A.M.

TBPI, Fdeed 24

Margaret W. Mandel

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 # 1307

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.

^P020: 528900156

Form 668(Y)
(Rev. December 1985)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528900156	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 JAN 17 AM 10: 22
QUEEN ANNE'S COUNTY

Name of Taxpayer C S CONCRETE CONSTRUCTION INC , a Corporation

Residence 113 BROWN STREET
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)
941	12/31/85	52-1426550	11/09/87	12/09/93	3335.45
941	06/30/86	52-1426550	11/09/87	12/09/93	3214.85
941	09/30/86	52-1426550	11/09/87	12/09/93	3198.09
941	12/31/86	52-1426550	11/09/87	12/09/93	3179.98
941	03/31/87	52-1426550	11/09/87	12/09/93	3162.62
941	06/30/87	52-1426550	11/09/87	12/09/93	2930.92
940	12/31/86	52-1426550	11/16/87	12/16/93	2094.71

Place of Filing

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

Total $ 21116.62

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

the 5th day of January, 19 89.

Signature for P. Votta ACS

Title Chf. Contact ACS
52-01-0491

(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. 12-85)

No. 1502
(Modified 1307)

United States

vs.

OS Concrete Construction Inc. DBA OS Concrete
David Sears, Ptr.; John Capel, Ptr.; Steven Layne, Ptr.

Notice of Tax Lien

Modified 1307

Filed this 7th day of Sept, 1988, at 12:15 p.m.

Requested by: Internal Revenue Service

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 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
7. Residential property subject to a mechanic's lien for certain repairs and improvements
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, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

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

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

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

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)
(Rev. December 1985)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore	5290 17258	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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: C S Concrete Construction Inc., DBA
C S Concrete Construction Partnership
David Sears, Ptr., John Capel, Ptr., Steven Layne, Ptr.

Residence: 113 Brown Street
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)
941	12/31/85	52-1426550	11/09/87	12/09/93	3,341.45
941	06/30/86	52-1426550	11/09/87	12/09/93	3,214.85
941	09/30/86	52-1426550	11/09/87	12/09/93	3,198.09
941	12/31/86	52-1426550	11/09/87	12/09/93	3,179.98
941	03/31/87	52-1426550	11/09/87	12/09/93	3,162.62
941	06/30/87	52-1426550	11/09/87	12/09/93	2,930.92
940	12/31/86	52-1426550	11/16/87	12/16/93	2,094.71
	This lien is filed to modify lien number 528900156 recorded January 17, 1989, in Book TSP 1430, 74 Page by reflecting a new or proper name.				

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

Total $ 21,122.62

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

the 7th day of September, 19 90.

RECEIVED
CLERK, CIRCUIT COURT
1990 SEP -7 PM 12: 18

Signature	Title
L. Bull L. Bull	QUEEN ANNE'S COUNTY 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)

Part 1 - Kept By Recording Office

No. 1308

United States

vs.

Timothy Maurice Pinkett

Notice of Tax Lien

Filed this 30th day of January, 1984, at 9:24 A.M.

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 # 1308

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.

^P047: 528900599

Form 668(Y) (Rev. December 1985)

50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528900599	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 JAN 20 AM 9:31
QUEEN ANNE'S COUNTY

Name of Taxpayer TIMOTHY MAURICE PINKETT

Residence PO BOX 56
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	12/31/87	214-70-6207	10/10/88	11/09/94	2112.17

Place of Filing

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

Total $ 2112.17

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

the 12th day of January, 19 89.

Signature Pat Patton
for L. Miles

Title Revenue Officer
52-01-1644

(**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. 12-85)

No. 1309

United States

vs.

Jeffery A. Coleman

Notice of Tax Lien

Filed this 2nd day of Feb, 1982, at 9:34 A.M.

Test: 7.9.7.9

Michelle W. Parker

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
10. Passbook loans

Lien # 1309

(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.

^P112: 528901495

Form 668(Y)
(Rev. December 1985)

50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528901495	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 FEB -2 AM 9:54
QUEEN ANNE'S COUNTY

Name of Taxpayer JEFFERY L COLEMAN

Residence RT 1 BOX 17
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)
1040	12/31/83	212-86-2504	10/17/88	11/16/94	1732.27
1040	12/31/84	212-86-2504	08/01/88	08/31/94	2318.98
1040	12/31/86	212-86-2504	07/04/88	08/03/94	1511.41
1040	12/31/87	212-86-2504	05/30/88	06/29/94	681.92
				Total	$ 6244.58

Place of Filing

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

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

the 24th day of January, 19 89.

Signature	Title
for P. Votta ACS	Chf. Contact ACS 52-01-0491

(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. 12-85)

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

Form 668(Z)
(Rev. April 1984)

28

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528901495	RECEIVED CLERK, CIRCUIT COURT 91 NOV 29 AM 10:41 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on February 02, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer JEFFERY L COLEMAN

Residence RT 1 BOX 17
SUDLERSVILLE, MD 21668

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	74	n/a	1309

Kind 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	212-86-2504	10/17/88	11/16/94	1732.27
1040	12/31/84	212-86-2504	08/01/88	08/31/94	2318.98
1040	12/31/86	212-86-2504	07/04/88	08/03/94	1511.41
1040	12/31/87	212-86-2504	05/30/88	06/29/94	681.92
**********	**********	**********	**********	**********	**********

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

Total $ 6244.58

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

the 15th day of November, 19 91.

Signature Joanne Howard

Title Chief, SPf

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

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

★U.S.GPO:1988-0-202-019/85956

1309

United States

vs.

Jeffrey L. Coleman
Pt. 1, Bx 17
Sudlersville MD 21668

Release of Tax Lien

Filed this 22nd. day of
Nov, 19 91 10:36 A.M.,

and proper entry made in

TSP Book No. 1, page 74

Marguerite W. Markin
Clerk (or Registrar).

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

Form 668(Z)
(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528901495	RECEIVED CLERK, CIRCUIT COURT 91 NOV 22 AM 10:36 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on February 02, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer JEFFERY L COLEMAN

Residence RT 1 BOX 17
SUDLERSVILLE, MD 21668

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	74	n/a	1309

Kind 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	212-86-2504	10/17/88	11/16/94	1732.27
1040	12/31/84	212-86-2504	08/01/88	08/31/94	2318.98
1040	12/31/86	212-86-2504	07/04/98	08/03/94	1511.41
1040	12/31/87	212-86-2504	05/30/88	06/29/94	681.92
**********	**********	**********	**********	**********	**********

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

Total $ 6244.58

This certificate was prepared and signed at BALTIMORE, MD, on this, the 15th day of November, 19 91.

Signature Susan Howard

Title Chief, SPF

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

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

★U.S.GPO:1988-0-202-019/85956

No. 1310

United States

vs.

Selas W. & Jane B. Hood Sec

Notice of Tax Lien

Filed this 2nd day of Feb, 1989, at 9:54 A m.

TSP, Adv. 74

Marguerite W. Marker

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:

Lien # 1310

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.

F057: 528901105

Form **668(Y)**
(Rev. December 1985)

144

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Baltimore, MD

Serial Number: 528901105

For Optional Use by Recording Office

RECEIVED
CLERK'S CIRCUIT COURT
1989 FEB -2 AM 9:54
QUEEN ANNE'S COUNTY

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

Name of Taxpayer SILAS W & JANE B HODGES

Residence RT 4, BOX 392
CHESTERTOWN, MD 21620

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	AMOUNT OUTSTANDING (f)
1040	12/31/80	415-66-4171	05/25/81	06/24/87	836.53

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

Total $ 836.53

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

the 20th day of January 19 89.

Signature
for D. Gordon

Title
Revenue Officer
52-01-1645

(**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. 12-85)

1310

United States

vs.

Silas W. & Jane B. Hodges

Release of Tax Lien

Filed this 27 day of Mar, 19 89 M.,

and proper entry made in

TSP Book No. 1, page 74

Marguerite A. Mauldin

Clerk (or Registrar).

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

^P002: 528901105

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

104

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528901105	

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 02, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1989 MAR 27 AM 11:40
QUEEN ANNE'S COUNTY

Name of Taxpayer SILAS W & JANE B HODGES

Residence RT 4, BOX 392
CHESTERTOWN, MD 21620

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	74	n/a	1310

Kind 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	415-66-4171	05/25/81	06/24/87	836.53

Place of Filing

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

Total $ 836.53

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

the 22nd day of March, 19 89.

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:1988-O-202-019/85956

No. 1311

United States

vs.

Allen W. Hodges

Notice of Tax Lien

Filed this 2nd day of Feb, 1989, at 9:54 a.m.

TSP 1 Fol. 2 Cy

Marguerite W. Morker

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) **Purchasers, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.** — The lien imposed by section 6321 sh not be valid as against any purchaser, holder of a securi interest, mechanic's lienor, or judgment lien creditor until noti thereof which meets the requirements of subsection (f) h 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 paragraphs (1) and (4), property shall be deemed to be situated -

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

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

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

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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. Certain insurance contracts
10. Passbook loans

Lien # 1311

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

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

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

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

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

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

^P067: 528901116

Form 668(Y)
(Rev. December 1985)

144

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528901116	

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

1989 FEB -2 AM 9:55
QUEEN ANNE'S COUNTY
CLERK CIRCUIT COURT

Name of Taxpayer SILAS W. HODGES

Residence RT 4, BOX 392
CHESTERTOWN, MD 21620

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	AMOUNT OUTSTANDING (f)
1040	12/31/83	415-66-4171	06/04/84	07/04/90	50.47

Place of Filing

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

Total $ 50.47

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

the 20th day of January, 19 89.

Signature for D. Gordon

Title Revenue Officer
52-01-1645

(**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. 12-85)

1311

United States

vs.

Silas W. Hodges

Release of Tax Lien

Filed this 27 day of

March, 19 89 M.,

and proper entry made in

TSP Book No. 1, page 74.

Marguerita As. Mendoza

Clerk (or Registrar).

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

^P003: 528901116

Form 668(Z) (Rev. April 1984)

104

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528901116	

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 02, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK CIRCUIT COURT
1989 MAR 27 AM 11:40
QUEEN ANNE'S COUNTY

Name of Taxpayer SILAS W. HODGES

Residence RT 4, BOX 392
CHESTERTOWN, MD 21620

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	74	n/a	1311

Kind 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	415-66-4171	06/04/84	07/04/90	50.47

Place of Filing

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

Total $ 50.47

This certificate was prepared and signed at Baltimore, MD, on this, the 22nd day of March, 19 89.

Signature Susan Howard

Title Chief, SPf

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

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

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

No. 1312

United States

vs.

Delas W. Hodges

Notice of Tax Lien

Filed this 2nd day of Feb., 1989, at 9:55 A m.

TSP, Folio 74

Marguerite W. Marker

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:

Lien # 1312

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.

^P068: 528901117

Form 668(Y) (Rev. December 1985) 144

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Baltimore, MD

Serial Number: 528901117

For Optional Use by Recording Office

RECEIVED CLERK, CIRCUIT COURT 1989 FEB -2 AM 9:55 QUEEN ANNE'S COUNTY

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

Name of Taxpayer SILAS W. HODGES

Residence RT 4, BOX 392
CHESTERTOWN, MD 21620

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/85	415-66-4171	03/16/87	04/15/93	187.88

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

Total $ 187.88

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

the 20th day of January, 19 89.

Signature [signature] for D. Gordon

Title Revenue Officer 52-01-1645

(**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. 12-85)

1312

United States

vs.

Silas W. Hodges

Release of Tax Lien

Filed this 27 day of

Mar, 19 89 M.,

and proper entry made in

TSP Book No. 1, page 74

Marguerite A. Hamilton

Clerk (or Registrar).

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

^P004: 528901117

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

104

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528901117	

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 02, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1989 MAR 27 AM 11:40
QUEEN ANNE'S COUNTY

Name of Taxpayer SILAS W. HODGES

Residence RT 4, BOX 392
CHESTERTOWN, MD 21620

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	74	n/a	1312

Kind 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	415-66-4171	03/16/87	04/15/93	187.88

Place of Filing

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

Total $ 187.88

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

the 22nd day of March, 19 89.

Signature Lonnie Howard **Title** Chief, SPf

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

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

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

No. 1313

United States

vs.

Darryl A. Acree A.
Spreadbit

Notice of Tax Lien

Filed this 2nd day of Feb, 1987, at 2:55 pm

Margueritte Wheeler
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:

Lien # 1313

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.

^PQ21: 528901254

Form 668(Y) (Rev. December 1985)

50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528901254	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 FEB -2 AM 9:55
QUEEN ANNE'S COUNTY

Name of Taxpayer DARRYL O & RUTH A MEREDITH

Residence 73 B C ESTER RIVER RD
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	12/31/85	213-44-0929	07/11/88	08/10/94	15473.11

Place of Filing

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

Total $ 15473.11

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

the 23rd day of January, 19 89.

Signature for P. Votta ACS

Title Chf. Contact ACS
52-01-0491

(**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. 12-85)

1313

United States

vs.

Marvyl O. & Ruth A. Meredith
73 B Chester River Road
Grasonville, Maryland 21638

Release of Tax Lien

Filed this 19th day of March, 19 90 9:50a M.,
and proper entry made in TSP
Book No. 1, page 74

Marguerite W. Manker
Clerk (or Registrar).

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

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

O

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528901254	

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 02, 19 ~~89~~, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1990 MAR 19 AM 9:50
QUEEN ANNE'S COUNTY

Name of Taxpayer
DARRYL O & RUTH A MEREDITH

Residence
73 B C ESTER RIVER RD
GRASONVILLE, MD 21638

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	74	n/a	1313

Kind 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	213-44-0929	07/11/88	08/10/94	15473.11

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

Total $ 15473.11

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

the 8th day of March, 19 90.

Signature Leanor Howard

Title Chief, SPf

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

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

U.S. GPO 1987-181-471/65749
E.I. # 36-2705514

No. 1314

United States

vs.

Alexis F. Thomas

Notice of Tax Lien

Filed this 2nd day of Feb, 19 85, at 2:55 p.m.

Tsop I Fallis TC

Marjorie Collins

Clerk (or Register)

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) Purchasers, Holders Of Security Interests, Mechanic's Lienor, And Judgment Lien Creditors. — The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security 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 # 1314

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.

^P0[illegible]: 528901376

Form 668(Y)
(Rev. December 1985)

Department of the Treasury - Internal Revenue Service

50

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528901376	

As provided by sections 6321, 6322, and 6323 of the Internel Revenue Code, notice is given thet taxes (including interest and penelties) heve been essessed egelnst the following-named taxpayer. Demand for payment of this liebility hes been made, but it remeins unpaid. Therefore, there is e lien in fevor of the United States on ell property and rights to property belonging to this texpayer for the amount of these taxes, end edditionel penalties, interest, and costs that may accrue.

RECEIVED
CLERK'S OFFICE
1989 FEB -2 AM 9:55
QUEEN ANNE'S COUNTY

Name of Taxpayer ALEXIS F THOMAS

Residence 200 PENNICK 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 (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	225-66-7888	09/26/88	10/26/94	2552.86

Place of Filing

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

Total $ 2552.86

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

the ~~24th~~ day of ~~January~~, 19~~89~~.

Signature for L. Bull

Title Revenue Officer
52-01-1628

(**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. 12-85)

1314

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528901376	

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 02, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1989 APR -4 AM 10:18
QUEEN ANNE'S COUNTY

Name of Taxpayer ALEXIS F THOMAS

Residence 200 PENNICK DRIVE
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1314

Kind 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	12/31/87	225-66-7888	09/26/88	10/26/94	2552.86

Place of Filing

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

Total $ 2552.86

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

the 1st day of April, 19 89.

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

No. 11345

United States

vs.

Morris A Bretzfelder Realty

Notice of Tax Lien

Filed this 1st day of Dec., 19 82, at 10:23 a.m.

Miami Folio 76

Marguerite Wilkelis

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 # 1315

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.

^P018: 528901836

Form 668(Y) (Rev. December 1985) 50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Baltimore, MD

Serial Number: 528901836

For Optional Use by Recording Office

RECEIVED CLERK, CIRCUIT COURT 1989 MAR -1 AM 10: 23 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 MORRIS & GRETCHEN REITZ

Residence 13 PROSPECT BAY DR WEST
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	12/31/87	176-38-2105	05/23/88	06/22/94	1382.73

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

Total $ 1382.73

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

the 7th day of February 19 89.

Signature S. Gardner for S. Sappey

Title Revenue Officer 52-01-3625

(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)

Part 1 - Kept By Recording Office

1315

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar)

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

^P002: 528901836

Form 668(Z)
(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528901836	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on March 01, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK CIRCUIT COURT
1989 MAY 26 AM 11:01
QUEEN ANNE'S COUNTY

Name of Taxpayer MORRIS & GRETCHEN REITZ

Residence 13 PROSPECT BAY DR WEST
GRASONVILLE, MD 21638

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
MWM 1	76	n/a	1315

Kind 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	12/31/87	176-38-2105	05/23/88	06/22/94	1382.73

Place of Filing

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

Total $ 1382.73

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

the 18th day of May, 19 89.

Signature Joanne Howard

Title Chief, SPf

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

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

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

E.I. # 36-2705514

No. 1316

United States

vs.

Charles D. Turner

Notice of Tax Lien

Filed this 1st day of May, 19 89, at 10:24 a.m.

Margarita A. Martin

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.

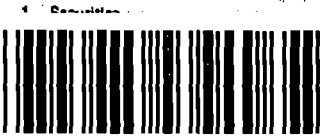
(3) Form - The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

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

Lien # 1316

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.

^P092: 528902039
52011628 *** REFILED NOTICE *** REFILED NOTICE *** REFILED NOTICE ***

Form 668(Y)
(Rev. December 1985)

REFILE Department of the Treasury - Internal Revenue Service REFILE

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore
Recorded: 4/25/83
16:16 858

Serial Number ~~528462687~~

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1989 MAR -1 AM 10:24
QUEEN ANNE'S COUNTY

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

Name of Taxpayer CHARLES D. TURNER

Residence LOTS RD BOX 142
STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the dete given in column (e), this notice shell, on the day following such date, operate es 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)
2290	7/1/81	52-1228349	1/4/82	N/A	466.80

NOTICE OF FEDERAL TAX LIEN REFILING
Serial ID: 528902039 Notice Filed At: Queen Anne County

New Address:

Signature: for L. Bull — L. Gardner

DATE: 02/15/89
Title: Revenue Officer

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

Total $ 466.80

Baltimore, MD.

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

25th day of April, 19 83.

Signature /s/ BRADLEY T. MILLER

Title Revenue Officer

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

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

Part 1 - Kept By Recording Office

1316 + (858)

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

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

56

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528902039	RECEIVED CLERK, CIRCUIT COURT 92 JUN -1 AM 11:08 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on March 01, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer CHARLES D. TURNER

Residence LOTS RD BOX 142
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
2290	07/01/81	52-1228349	01/04/82	N/A	466.80

Place of Filing

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

Total $ 466.80

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

the 19th day of May, 19 92.

Signature	Title
Joanne Howard	Chief, SPf

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

CAT. NO. 60026I

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

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

No. 1317

United States

vs.

Charles D. Seeser

Notice of Tax Lien

Filed this 1st day of Mar, 1989, at 9:24 A.m.

MWM / Folio 56

Marguerite W. Marshall

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 Judgme Lien Creditors.** — The lien imposed by section 6321 sh not be valid as against any purchaser, holder of a secur interest, mechanic's lienor, or judgment lien creditor until noti thereof which meets the requirements of subsection (f) h been filed by the Secretary.

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

(1) Place For Filing - The notice referred to in subsection (e) shall be filed -

(A) Under State Laws

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

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

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

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

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

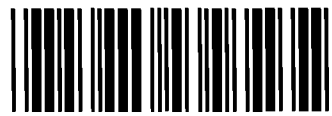
(A) Real Property - In the case of real property, at its physical location; or

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

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



Lien # 1317

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.

^P095: 528902042
52011628 *** REFILED NOTICE *** REFILED NOTICE *** REFILED NOTICE ***

Form 668(Y)
(Rev. December 1985)

REFILE

Department of the Treasury - Internal Revenue Service

REFILE

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore
Recorded: 6/6/84
10:28 972

Serial Number 528462681

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1989 MAR -1 AM 10: 24
QUEEN ANNE'S COUNTY

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

Name of Taxpayer CHARLES D. TURNER

Residence LOTS RD BOX 142
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).
*** 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)
2290	7/31/82	52-1228349	8/8/83	N/A	316.65

NOTICE OF FEDERAL TAX LIEN REFILING
Serial ID: 528902042 Notice Filed At: Queen Anne County

New Address:

Signature: S. Gardner for L. Bull

DATE: 02/15/89
Title: Revenue Officer

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

Total $ 316.65

Baltimore, MD.

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

4th June 84

the _____ day of _____, 19_____.

Signature	Title
/s/ JOANNE HOWARD	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)

Part 1 - Kept By Recording Office

1317 + (972)

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

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

56

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	*For Optional Use by Recording Office*
BALTIMORE, MD	528902042	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on March 01, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
92 JUN -1 AM 11:08
QUEEN ANNE'S COUNTY

Name of Taxpayer CHARLES D. TURNER

Residence LOTS RD BOX 142
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
MWM 1	76	n/a	1317

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
2290	07/31/82	52-1228349	08/08/83	09/07/89	316.65

Place of Filing

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

Total $ 316.65

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

the 19th day of May, 19 92.

Signature	Title
Joanne Howard	Chief, SPf

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

CAT. NO. 60026I

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

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

E.I. NO. 25-0501000

No. 1318

United States

vs.

Carrie L. Reeves
Shaper Up.

Notice of Tax Lien

Filed this 2nd day of Mar., 19 89, at 11:03 A m.

TSP 1 Fo/10 76

Marguerite W. Mackey
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 Judgmen Lien Creditors.** — The lien imposed by section 6321 she not be valid as against any purchaser, holder of a securit interest, mechanic's lienor, or judgment lien creditor until notic thereof which meets the requirements of subsection (f) ha been filed by the Secretary.

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

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

(A) Under State Laws

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

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

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

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

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

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

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

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

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1318

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.

Form **668(Y)**

(Rev. December 1985)

O

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528903083	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 MAR -2 AM 11:03
QUEEN ANNE'S COUNTY

Name of Taxpayer CARRIE L RAINES
SHAPIN UP

Residence RT 18 STE 108 SCHOOLHOUSE COMMONS
STEVENSVILLE, MD 21666-9309

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/87	52-1470450	09/07/87	10/07/93	1133.01
941	06/30/87	52-1470450	09/07/87	10/07/93	1298.05
941	09/30/87	52-1470450	12/07/87	01/06/94	813.00

Place of Filing

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

Total $ 3244.06

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

the 23rd day of February, 19 89.

Signature K Felix for P Ratto ACS

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)

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

Part 1 - Kept By Recording Office

No. 1319

United States

vs.

Delmarva Leasing Inc. a Corp.
T/A Hertz
760-E Fairview Ave.
c/o John N. & Henrietta V/E Warfield
Annapolis MD 21403

Notice of Tax Lien

Filed this 17th day of March, 1989, at 10:54 A.M.
TSP 1, folio 76
Marguerite W. Mathews
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 Judgr Lien Creditors.** — The lien imposed by section 632 not be valid as against any purchaser, holder of a se interest, mechanic's lienor, or judgment lien creditor until thereof which meets the requirements of subsection (f 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 # 1319

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.

^P224: 528903802

Form 668(Y)
(Rev. December 1985)

50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528903802	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 MAR 17 AM 10 54
QUEEN ANNE'S COUNTY

Name of Taxpayer DELMARVA LEASING INC , a Corporation
T/A HERTZ

Residence 760-E FAIRVIEW AVE % JOHN D & HENRIETTA V E WARFIELD
ANNAPOLIS, MD 21403

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	52-0906224	02/01/88	03/02/94	1425.46
				Total	$ 1425.46

Place of Filing

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

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

the 6th day of March, 19 89.

Signature	Title
S. Gardner for G. Crigger	Revenue Officer 52-01-3632

(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. 12-85)

1319

United States

vs.

Delmarva Leasing Inc.
A Corp T/A Hertz
760-E. Fairview Ave.
c/o John D. & Henrietta Warfield
Annapolis MD 21403

Release of Tax Lien

Filed this 10th day of
Oct, 19 89 1:24 P.M.,

and proper entry made in

ISP/ Book No. 1, page 76

Marguerite W. Raphin
Clerk (or Registrar).

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

APO87: 528903802

Form 668(Z)
(Rev. April 1984)

O

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528903802	

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 17, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1989 OCT 10 PM 1:24
QUEEN ANNE'S COUNTY

Name of Taxpayer DELMARVA LEASING INC , a CORPORATION
T/A HERTZ

Residence 760-E FAIRVIEW AVE % JOHN D & HENRIETTA V E WARFIEL
ANNAPOLIS, MD 21403

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1319

Kind 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	52-0906224	02/01/88	03/02/94	1425.46
**********	**********	**********	**********	**********	**********

Place of Filing

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

Total $ 1425.46

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

the 3rd day of October, 19 89.

Signature Lorraine Howard

Title Chief, SPf

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

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

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

E.I. # 36-2705514

No. 1320

United States

vs.

Alvin Wesley Sullivan
Bo Sullivan Contractor
203 Johnny Ln
Stevensville MD 21666-9225

Notice of Tax Lien

Filed this 17th day of March, 19 89, at 10:54 A.m.
TSP 1 folio 76
Marguerite W. Marshin
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:

Lien # 1320

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.

^P073: 528904010

Form 668(Y)
(Rev. December 1985)

O

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528904010	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 MAR 17 AM 10 54
QUEEN ANNE'S COUNTY

Name of Taxpayer ALVIN WESLEY SULLIVAN
BO SULLIVAN CONTRACTOR

Residence 203 JOHNNY LN
STEVENSVILLE, MD 21666-9225

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	06/30/86	52-1280541	07/06/87	08/05/93	2875.75
941	09/30/86	52-1280541	07/06/87	08/05/93	1617.95
				Total	$ 4493.70

Place of Filing

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

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

the 8th day of March, 19 89.

Signature for D. M. Monemaker P. Votta ACS

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)

Part 1 - Kept By Recording Office

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

1320

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19 _____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-83)

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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Trocse / Freestate Title Services, Inc
Rainbow Plaza Suite 500-1B
P.O. Box 177
Chester, Maryland 21619

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528904010	RECEIVED CLERK, CIRCUIT COURT 95 JUL 13 AM 9:41 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325(a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on March 18, 1989, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of taxpayer
ALVIN WESLEY SULLIVAN
BO SULLIVAN CONTRACTOR

Residence
203 JOHNNY LN
STEVENSVILLE, MD 21666-9225

Kind 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	06/30/86	52-1280541	07/06/87	08/05/93	2875.75
941	09/30/86	52-1280541	07/06/87	08/05/93	1617.95
				Total	$ 4493.70

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

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

the 7th day of July, 19 95

Signature
Stephen Doherty

Title
Group Manager

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

Form 668 (Rev. 9-83)

Part 3 – To be used for recording Purposes

No. 1321

United States

vs.

Lieu Engineering Pacific Inc.
AKA Willis Auto Supply Inc.
760-E Fairview Ave.
c/o John D + Henrietta VE Whyfield
Annapolis MD 21403

Notice of Tax Lien

Filed this 17th day of March, 19 89, at 10:54 A m.

TSP1, folio 76

Marguerite W. Nasher
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 s[illegible] not be valid as against any purchaser, holder of a secu[illegible] interest, mechanic's lienor, or judgment lien creditor until no[illegible] thereof which meets the requirements of subsection (f) [illegible] been filed by the Secretary.

(f) Place For Filing Notice; Form.—

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

(A) Under State Laws

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

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

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

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

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

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

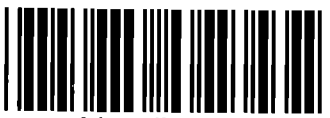
(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1321

[illegible]

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.

^P215: 528903792

Form 668(Y)
(Rev. December 1985)

Department of the Treasury - Internal Revenue Service

50

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528903792	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 MAR 17 AM 10 54
QUEEN ANNE'S COUNTY

Name of Taxpayer: TIRE ENGINEERING PACIFIC INC , a Corporation
AKA WILLIS AUTO SUPPLY INC.

Residence: 760-E FAIRVIEW AVE % JOHN D & HENRIETTA V E WARFIE
ANNAPOLIS, MD 21403

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	12/31/87	52-0858444	09/19/88	10/19/94	5427.81
941	03/31/88	52-0858444	10/03/88	11/02/94	5323.15
941	06/30/88	52-0858444	10/10/88	11/09/94	5599.55
				Total	$ 16350.51

Place of Filing

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

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

the ~~6th~~ day of ~~March~~, 19~~89~~.

Signature	Title
S. Hardner for G. Crigger	Revenue Officer 52-01-3632

(**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. 12-85)

1321

United States

vs.

Tire Engineering Pacific Inc.
A/K/A Willes Auto Supply Inc.
760-E Fairview Ave.
C/o John + Henrietta Warfield
Annapolis MD 21403

Release of Tax Lien

Filed this 14 day of
May, 1990 10:26 A.M.,
and proper entry made in
TSP Book No. 1, page 76

Marguerite W. Markin
Clerk (or Registrar).

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

^P012: 528903792

Form 668(Z) (Rev. April 1984)

28

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528903792	

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 17, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1990 MAY 14 AM 10 26
QUEEN ANNE'S COUNTY

Name of Taxpayer TIRE ENGINEERING PACIFIC INC , a CORPORATION
AKA WILLIS AUTO SUPPLY INC.

Residence 760-E FAIRVIEW AVE % JOHN D & HENRIETTA V E WARFIELD
ANNAPOLIS, MD 21403

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1321

Kind 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	12/31/87	52-0858444	09/19/88	10/19/94	5427.81
941	03/31/88	52-0858444	10/03/88	11/02/94	5323.15
941	06/30/88	52-0858444	10/10/88	11/09/94	5599.55
**********	**********	**********	**********	**********	**********

Place of Filing

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

Total $ 16350.51

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

the 10th day of May, 19 90.

Signature Joann Howard

Title Chief, SPf

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

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

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

No. 1322

United States

vs.

John J. Henriette VE
Warfield
760-E Fairview Ave.
Annapolis, MD.
21403

Notice of Tax Lien

Filed this 17th day of March, 19 89, at 10:15 A.M.

TSP 1, July 76

Marguerite W. Mueller
Clerk (or Register).

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:

Lien # 1322

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

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

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

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

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

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

^P047: 528903781

Form 668(Y) (Rev. December 1985)

50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528903781	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 MAR 17 AM 10:55
QUEEN ANNE'S COUNTY

Name of Taxpayer JOHN D & HENRIETTA V E WARFIELD

Residence 760-E FAIRVIEW AVE
ANNAPOLIS, MD 21403

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	044-12-0168	02/27/89	03/29/95	9778.03
1040	12/31/81	044-12-0168	02/27/89	03/29/95	8153.93
1040	12/31/84	044-12-0168	02/06/89	03/08/95	7787.59
1040	12/31/85	044-12-0168	02/20/89	03/22/95	2339.74
1040	12/31/86	044-12-0168	02/06/89	03/08/95	1843.03
1040	12/31/87	044-12-0168	02/06/89	03/08/95	1138.44

Place of Filing

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

Total $ 31040.76

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

the 6th day of March, 19 89.

Signature G. Hardner
for G. Crigger

Title Revenue Officer
52-01-3632

(**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. 12-85)

No. 1323

United States

vs.

Donald A + Roxanne J Mahon
2312 Bayside Dr.
Stevensville MD
21666-9417

Notice of Tax Lien

Filed this 21st day of May, 19 89, at 9:57 A m.

TSP 1, file 76

Marguerite W. Marden

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:

Lien # 1323

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.

^F157: 528903732

Form 668(Y)
(Rev. December 1985)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528903732	

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

Name of Taxpayer DONALD A & ROXANNE J MAHON

Residence
2312 BAYSIDE DR
STEVENSVILLE, MD 21666-9417

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).

RECEIVED
CLERK, CIRCUIT COURT
1989 MAR 21 AM 9:57
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	12/31/85	132-42-6754	12/28/87	01/27/94	2538.77
1040	12/31/86	132-42-6754	08/17/87	09/16/93	3729.88
1040	12/31/87	132-42-6754	06/06/88	07/06/94	1690.11
				Total	$ 7958.76

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

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

the ~~6th~~ day of ~~March~~, 19~~89~~.

Signature for D.M. Nonemaker P. Votta ACS

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. 71-465, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

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

1323

Donald A. & Roxanne J. Mahon

STATE OF MARYLAND
QUEEN ANNE'S COUNTY, ONT.
I HEREBY CERTIFY THAT
RECEIVED FOR RECORD THIS 10
DAY OF June 19 98 AT 4:39 P.M.
AND RECORDED
TSP1 Folio
ENTER
RECORD BOOK FOR QUEEN ANNE'S
COUNTY
SCOTT MacGLASHAN

--*--

Form 668(Z) 2282
(Rev.8-97)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	528903732	

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 March 21, 1989, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
98 JUN 12 PM 1:39
QUEEN ANNE'S COUNTY

Name of Taxpayer DONALD A & ROXANNE J MAHON

Residence 2312 BAYSIDE DR
STEVENSVILLE, MD 21666-9417

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1323

Kind 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	12/31/1985	132-42-6754	12/28/1987	01/27/1994	2538.77
1040	12/31/1986	132-42-6754	08/17/1987	09/16/1993	3729.88
1040	12/31/1987	132-42-6754	06/06/1988	07/06/1994	1690.11
**********	**********	**********	**********	**********	**********

Place of Filing

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

Total $ 7958.76

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

the 05th day of June, 1998.

Signature

Title Chief, SPF

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 8-97)
CAT. NO 600261

No. 1324

United States

vs.

Lewis & Diana Barrett
203 Perry Ln
Stevensville, MD.
21666-9692

Notice of Tax Lien

Filed this 21st day of Mar, 1989, at 9:57 a.m.
TSP1, folio 76
Marguerite W. Martin
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 # 1324

... 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.

^P117: 528903689

Form 668(Y)
(Rev. December 1985)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528903689	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 MAR 21 AM 9:57
QUEEN ANNE'S COUNTY

Name of Taxpayer LEWIS & DIANA BARNETT

Residence 203 PENNY LN
STEVENSVILLE, MD 21666-9692

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	12/31/87	245-42-9234	11/21/88	12/21/94	9080.15
				Total	$ 9080.15

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

This notice was prepared and signed at ~~Baltimore, MD~~, on this, the ~~6th~~ day of ~~March~~, 19~~89~~.

Signature for D.M. Morenoker P. Votta ACS

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)

Part 1 - Kept By Recording Office

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

Form 668 (Z)
(Rev. 10-2000)

2282

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #4
Lien Unit Phone: (410) 962-1871

Serial Number
528903689

For Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
03FEB 27 PM 2:26
QUEEN ANNE'S COUNTY

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 March 21 1989, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
LEWIS & DIANA BARNETT

Residence 203 PENNY LN
STEVENSVILLE, MD 21666-9692

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1324

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1987	245-42-9234	11/21/1988	12/21/1994	9080.15

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

Total $ 9080.15

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

the 16th day of February, 2003.

Signature Joe F. Shelton

Title Compliance Technical Support Manager

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

Part 1 - RECORDING OFFICE

Form **668 (Z)** (Rev. 10-2000)
CAT. NO 600261

No. 1325

United States

vs.

Ross Mary Wood

Notice of Tax Lien

Filed this 22nd day of March, 1989, at 10:32 A m.

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 Judgmer Lien Creditors.** — The lien imposed by section 6321 sha not be valid as against any purchaser, holder of a securi interest, mechanic's lienor, or judgment lien creditor until notic thereof which meets the requirements of subsection (f) ha 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 # 1325

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.

^P023: 528903588

Form 668(Y)
(Rev. December 1985)

39

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528903588	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 MAR 22 AM 10: 22
QUEEN ANNE'S COUNTY

Name of Taxpayer ROSE MARIE WOOD

Residence PO BOX 542
STEVENSVILLE, MD 21666-0542

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	12/31/87	218-34-3327	06/27/88	07/27/94	595.19

Place of Filing

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

Total $ 595.19

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

the 6th day of March, 19 89.

Signature D.M. Monemaker
for F. Votta ACS

Title Chf. Contact ACS
52-01-0491

(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)

Part 1 - Kept By Recording Office

No. 1326

United States

vs.

Thomas J. & Lois A. Alexander
Rt. 1, Box 574
Ludlowville, MD.
21668-9718

Notice of Tax Lien

Filed this 27th day of March, 19 89, at 11:46 A. M.
TSP1, Feb 76
Marguerite W. Martin
Clerk (or Register).

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. [illegible]
10. Passbook loans

Lien # 1326

(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.

^P111: 528904911

Form 668(Y)
(Rev. December 1985)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528904911	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 MAR 27 AM 11:40
QUEEN ANNE'S COUNTY

Name of Taxpayer THOMAS I & LINDA L ALEXANDER

Residence RT 1 BOX 57A
SUDLERSVILLE, MD 21668-9718

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	12/31/87	213-80-1059	06/06/88	07/06/94	1441.57

Place of Filing

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

Total $ 1441.57

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

the 20th day of March, 19 89.

Signature for D. M. Nonemaker P. Votta ACS

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)

Part 1 - Kept By Recording Office

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

1326

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19 _____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

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

O

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528904911	RECEIVED CLERK, CIRCUIT COURT 91 AUG -7 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 March 27, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer THOMAS I & LINDA L ALEXANDER

Residence RT 1 BOX 57A
SUDLERSVILLE, MD 21668-9718

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1326

Kind 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	12/31/87	213-80-1059	06/06/88	07/06/94	1441.57
**********	**********	**********	**********	**********	**********

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

Total $ 1441.57

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

the 26th day of July, 19 91

Signature [signature]

Title Chief, SPf

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

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

★U.S.GPO:1988-0-202-019/85958

No. 1327

United States

vs.

Jeia Engineering Acquisition
AKA Wells Cuts Supply Inc

Notice of Tax Lien

Filed this 11 day of

April, 19 85, at 10:17 A m.

TSOI Exhibit

Marguerite W Waller

Clerk (or Register).

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) 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 # 1327

(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.

^P025: 528903818

Form 668(Y) (Rev. December 1985)

50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528903818	

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

1989 APR 11 AM 10 17
QUEEN ANNE'S COUNTY
CLERK, CIRCUIT COURT

Name of Taxpayer TIRE ENGINEERING PACIFIC INC , a Corporation
A/K/A WILLIS AUTO SUPPLY INC.

Residence 760-E FAIRVIEW AVE % JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403

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	06/30/87	52-1561838	05/16/88	06/15/94	6385.67
941	09/30/87	52-1561838	05/16/88	06/15/94	5884.66
				Total	$ 12270.33

Place of Filing

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

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

the 6th day of March, 19 89.

Signature	Title
S. Hardner for G. Crigger	Revenue Officer 52-01-3632

(**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. 12-85)

1327

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528903818	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 11, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

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

Name of Taxpayer TIRE ENGINEERING PACIFIC INC , a CORPORATION
A/K/A WILLIS AUTO SUPPLY INC.

Residence 760-E FAIRVIEW AVE % JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1327

Kind 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	06/30/87	52-1561838	05/16/88	06/15/94	6385.67
941	09/30/87	52-1561838	05/16/88	06/15/94	5884.66
**********	**********	**********	**********	**********	**********

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

Total $ 12270.33

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

the 12th day of December, 19 91.

Signature Joanne Howard

Title Chief, SPf

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

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

E.I. NO. 25-0501000

No. 1328

United States

vs.

Path of Kent Inc

Notice of Tax Lien

Filed this 11 day of August, 19 82, at 10:15 A. m.

Susie I. Fulco

Clerk (or Register).

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 # 1328

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

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

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

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

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

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

011: 528905203

Form 668(Y) (Rev. December 1985)

50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528905203	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 APR 11 AM 10:18
QUEEN ANNE'S COUNTY

Name of Taxpayer PARTS OF KENT INC , a Corporation
THOMAS SHERWOOD PRES.

Residence WATERMAN BUSINESS PARK
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	12/31/84	52-1307768	09/23/85	10/23/91	520.78
941	03/31/85	52-1307768	02/17/86	03/19/92	1662.45
940	12/31/84	52-1307768	11/16/87	12/16/93	566.47
				Total	$ 2749.70

Place of Filing

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

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

the 23rd day of March, 19 89.

Signature	Title
S. Gardner for L. Miles	Revenue Officer 52-01-2644

(**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. 12-85)

No. 1329

United States

vs.

Jedediah Reis Center Inc
AKA Engineered Retreading
AKA Mayfield Auto Parts Inc

Notice of Tax Lien

Filed this 11 day of
April, 19 82, at 9:16 A.m.
Test: Pat Co.
Pittsburgh W. Va.
Clerk (or Register).

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1329

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 (i) (4), and

(B) in any case in which, 30 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

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

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

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

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

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

^P046: 528905768

Form 668(Y) (Rev. December 1985)

81

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528905768	

RECEIVED
1989 APR 11 AM 10 10
QUEEN ANNE'S COUNTY
CLERK, CIRCUIT COURT

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

Name of Taxpayer TIDEWATER TIRE CENTER INC. , a Corporation
A/K/A ENGINEERED RETREADING INC.
A/K/A LAYFIELD AUTO PARTS INC.

Residence 760-E FAIRVIEW AVE C/O JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403-2963

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/86	52-0906311	12/15/86	01/14/93	17349.98
941	06/30/86	52-0906311	09/08/86	10/08/92	12894.67
941	09/30/86	52-0906311	12/15/86	01/14/93	19091.11
941	12/31/86	52-0906311	03/09/87	04/08/93	20476.83
941	12/31/87	52-0906311	03/21/88	04/20/94	2636.99
941	06/30/88	52-0906311	10/03/88	11/02/94	16973.20
940	12/31/87	52-0906311	05/16/88	06/15/94	155.89
				Total	$ 89578.67

Place of Filing

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

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

the 3rd day of April, 19 89.

Signature	Title
S. Gardner for G. Crigger	Revenue Officer 52-01-3632

(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. 12-85)

No. 1330

United States

vs.

Jedewater Lien Center Inc.
AKA Price Retreading Services Inc.
AKA Oak Hill Realty Inc.

Notice of Tax Lien

Filed this 11 day of April, 1989, at 10:18 A.m.

TSP1 Fol. 7C

Marguerite W. Marlen
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 # 1330

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.

^P099: 528905823

Form 668(Y)
(Rev. December 1985)

81

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528905823	RECEIVED CLERK, CIRCUIT COURT 1989 APR 11 AM 10 18 QUEEN ANNE'S COUNTY

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

Name of Taxpayer TIDEWATER TIRE CENTER INC. , a Corporation
A/K/A PRICES RETREADING SERVICE INC
A/K/A OAK HILL REALTY INC.

Residence 760-E FAIRVIEW AVE C/O JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403-2963

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	06/30/86	52-0897345	09/15/86	10/15/92	2800.29
940	12/31/85	52-0897345	03/24/86	04/23/92	442.56

Place of Filing

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

Total $ 3242.85

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

the 3rd day of April, 19 89.

Signature S. Gardner
for G. Crigger

Title Revenue Officer
52-01-3632

(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. 12-85)

1330

United States

vs.

Tidewater Tire Center Inc.
AKA Prices Retreading Service Inc.
AKA Oak Hill Realty Inc.
Annapolis MD

Release of Tax Lien

Filed this 18th day of
Oct., 19 89 - 11:00 A.M.,
and proper entry made in Fed Tax Lien Record
Book No. FSP 1, page 76

Marguerite W. Raskin
Clerk (or Registrar).

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

^P077: 528905823

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

0

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528905823	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 11, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

1989 OCT 18 AM 11:00
QUEEN ANNE'S COUNTY

Name of Taxpayer TIDEWATER TIRE CENTER INC. , a CORPORATION
A/K/A PRICES RETREADING SERVICE INC
A/K/A OAK HILL REALTY INC.

Residence 760-E FAIRVIEW AVE C/O JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403-2963

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1330

Kind 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	06/30/86	52-0897345	09/15/86	10/15/92	2800.29
940	12/31/85	52-0897345	03/24/86	04/23/92	442.56
**********	**********	**********	**********	**********	**********

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

Total $ 3242.85

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

the 13th day of October, 19 89.

Signature Joanne Howard **Title** Chief, SPf

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

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

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

E.I. # 36-2705514

No. 1331

United States

vs.

Delaware Dev Center Inc
AKA Prius Retreat & Recovery Center
AKA Oak Hill Realty Inc.

Notice of Tax Lien

Filed this 11 day of April, 1997, at 10:54 a.m.

TSP 1 Folio 72
Margarite W. Mueller
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 sha not be valid as against any purchaser, holder of a securit interest, mechanic's lienor, or judgment lien creditor until notic thereof which meets the requirements of subsection (f) ha been filed by the Secretary.

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

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

(A) Under State Laws

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

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

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

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

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

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

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

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

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1331

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.

^P079: 528905803

Form 668(Y) (Rev. December 1985) | 81

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Baltimore, MD

Serial Number: 528905803

For Optional Use by Recording Office

1989 APR 11 AM 10: 18
QUEEN ANNE'S COUNTY
CLERK, CIRCUIT COURT

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

Name of Taxpayer: TIDEWATER TIRE CENTER INC. , a Corporation
A/K/A PRICES RETREADING SERVICE INC
A/K/A OAK HILL REALTY INC.

Residence: 760-E FAIRVIEW AVE C/O JOHND & HENRIETTA V. E. WARFIELD
ANNAPOLIS, MD 21403-2963

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/87	52-1534496	01/11/88	02/10/94	29102.67
941	03/31/88	52-1534496	09/19/88	10/19/94	25834.70

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

Total $ 54937.37

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

the 3rd day of April, 19 89.

Signature: S. Gardner
for G. Crigger

Title: Revenue Officer
52-01-3632

(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

No. 1332

United States

vs.

Jeir Engineering Inc.
AKA B.E. Properties Inc.
AKA Base Suite Inc.

Notice of Tax Lien

Filed this 11 day of April, 1984 at 9:18 A m.
TSP 1 Folio 76
Thereby certify the Matter
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 purpose of paragraphs (1) and (4), property shall be deemed to be situated -

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

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

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

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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. Certain insurance contracts
10. Passbook loans

Lien # 1332

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

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

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

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

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

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

^P006: 528905726

Form 668(Y) (Rev. December 1985)

81

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528905726	RECORDED CLERK, CIRCUIT COURT 1989 APR 11 AM 10:18 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 TIRE ENGINEERING INC , a Corporation
A/K/A B.E. PROPERTIES INC.
A/K/A BASIC EQUITIES INC.

Residence 760 E FAIRVIEW AVE. C/O JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403-2963

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/86	52-0820073	12/01/86	12/31/92	37363.55
941	12/31/86	52-0820073	03/02/87	04/01/93	26222.71
941	03/31/87	52-0820073	06/08/87	07/08/93	22210.96
941	09/30/87	52-0820073	12/14/87	01/13/94	2241.53
941	12/31/87	52-0820073	03/28/88	04/27/94	3177.56
941	03/31/88	52-0820073	08/29/88	09/28/94	11424.57
941	06/30/88	52-0820073	09/26/88	10/26/94	21049.02
941	09/30/88	52-0820073	12/05/88	01/04/95	16064.03
940	12/31/88	52-0820073	03/06/89	04/05/95	3059.57

Place of Filing

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

Total $ 142813.50

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

the 3rd day of April, 19 89.

Signature S. Hardner
for G. Crigger

Title Revenue Officer
52-01-3632

(**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. 12-85)

1332

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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	528905726	RECEIVED CLERK, CIRCUIT COURT 95FEB 28 AM 9:45 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 April 11 19 89, is in authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer: TIRE ENGINEERING INC , a CORPORATION
A/K/A BASIC EQUITIES INC.
~~A/K/A B.E. PROPERTIES INC.~~

Residence: 760 E FAIRVIEW AVE. C/O JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403-2963

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1332

Kind 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	52-0820073	12/01/86	12/31/92	37363.55
941	12/31/86	52-0820073	03/02/87	04/01/93	26222.71
941	03/31/87	52-0820073	06/08/87	07/08/93	22210.96
941	09/30/87	52-0820073	12/14/87	01/13/94	2241.53
941	12/31/87	52-0820073	03/28/88	04/27/94	3177.56
941	03/31/88	52-0820073	08/29/88	09/28/94	11424.57
941	06/30/88	52-0820073	09/26/88	10/26/94	21049.02
941	09/30/88	52-0820073	12/05/88	01/04/95	16064.03
940	12/31/88	52-0820073	03/06/89	04/05/95	3059.57
**********	**********	**********	**********	**********	**********

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

Total $ 142813.50

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

the 20th day of February, 1995.

Signature: L 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)*

PART 1 - RECORDING OFFICE

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

No. 1333

United States

vs.

Federal Tax Lien Certificate
re Engineered Refrigeration
Acct Payable Certificate

Notice of Tax Lien

Filed this 11 day of April, 19 89, at 10:15 A.m.

TSP 1 Folio 76

Marguerite Wheeler

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:

Lien # 1333

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.

^P089: 528905813

Form 668(Y) (Rev. December 1985)

81

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528905813	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 APR 11 AM 10:18
QUEEN ANNE'S COUNTY

Name of Taxpayer TIDEWATER TIRE CENTER INC. , a Corporation
A/K/A ENGINEERED RETREADING INC.
A/K/A LAYFIELD AUTO PARTS INC.

Residence 760-E FAIRVIEW AVE C/O JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403-2963

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	06/30/86	52-0897345	09/15/86	10/15/92	2800.29
940	12/31/85	52-0897345	03/24/86	04/23/92	442.56
				Total	$ 3242.85

Place of Filing

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

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

the 3rd day of April, 19 89.

Signature	Title
L. Gardner for G. Crigger	Revenue Officer 52-01-3632

(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. 12-85)

1333

United States

vs.

Tidewater Tire Center Inc.
AKA Engineered Retreading Inc.
AKA Layfield Auto Parts Inc.
Annapolis, MD.

Release of Tax Lien

Filed this 18th day of
Oct., 19 89 - 11:00 A.M.,
and proper entry made in Fed Tax Lien Record
Book No. TSP 1, page 76

Marguerite W. Harken
Clerk (or Registrar).

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

^P087: 528905813

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

0

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528905813	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 11, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1989 OCT 19 AM 11:00
QUEEN ANNE'S COUNTY

Name of Taxpayer TIDEWATER TIRE CENTER INC. , a CORPORATION
A/K/A ENGINEERED RETREADING INC.
A/K/A LAYFIELD AUTO PARTS INC.

Residence 760-E FAIRVIEW AVE C/O JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403-2963

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1333

Kind 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	06/30/86	52-0897345	09/15/86	10/15/92	2800.29
940	12/31/85	52-0897345	03/24/86	04/23/92	442.56
**********	**********	**********	**********	**********	**********

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

Total $ 3242.85

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

the 13th day of October, 19 89.

Signature Joanne Howard **Title** Chief, SPf

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

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

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

E.I. # 36-2705514

No. 1334

United States

vs.

Fire Engineering Inc
AKA C+D Banking Inc.
AKA John Banking Inc.

Notice of Tax Lien

Filed this 11 day of April, 19 82, at 9:18 A.M.
TSP 1 Fee 5.00
Peggy Smith Merlin
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) 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
3. 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.

^P016: 528905736

Form 668(Y) (Rev. December 1985)

81

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528905736	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 APR 11 AM 10 18
QUEEN ANNE'S COUNTY

Name of Taxpayer TIRE ENGINEERING INC , a Corporation
A/K/A C&D BANDAG INC.
A/K/A SHORE BANDAG INC.

Residence 760-E FAIRVIEW AVE. C/O JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403-2963

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/86	52-0820073	12/01/86	12/31/92	37363.55
941	12/31/86	52-0820073	03/02/87	04/01/93	26222.71
941	03/31/87	52-0820073	06/08/87	07/08/93	22210.96
941	09/30/87	52-0820073	12/14/87	01/13/94	2241.53
941	12/31/87	52-0820073	03/28/88	04/27/94	3177.56
941	03/31/88	52-0820073	08/29/88	09/28/94	11424.57
941	06/30/88	52-0820073	09/26/88	10/26/94	21049.02
941	09/30/88	52-0820073	12/05/88	01/04/95	16064.03
940	12/31/88	52-0820073	03/06/89	04/05/95	3059.57
				Total	$ 142813.50

Place of Filing

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

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

the 3rd day of April, 19 89.

Signature	Title
A. Gardner for G. Crigger	Revenue Officer 52-01-3632

(NOTE: Certificete of officer euthorized by lew to take ecknowledgments is not essentiel to the velidity of Notice of Federal Tex lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

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

1334

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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	528905736	

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 11 19 89, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
95 FEB 28 AM 9:45
QUEEN ANNE'S COUNTY

Name of Taxpayer TIRE ENGINEERING INC , a CORPORATION
A/K/A SHORE BANDAG INC.
~~A/K/A C&D BANDAG INC.~~

Residence 760-E FAIRVIEW AVE. C/O JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403-2963

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1334

Kind 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	52-0820073	12/01/86	12/31/92	37363.55
941	12/31/86	52-0820073	03/02/87	04/01/93	26222.71
941	03/31/87	52-0820073	06/08/87	07/08/93	22210.96
941	09/30/87	52-0820073	12/14/87	01/13/94	2241.53
941	12/31/87	52-0820073	03/28/88	04/27/94	3177.56
941	03/31/88	52-0820073	08/29/88	09/28/94	11424.57
941	06/30/88	52-0820073	09/26/88	10/26/94	21049.02
941	09/30/88	52-0820073	12/05/88	01/04/95	16064.03
940	12/31/88	52-0820073	03/06/89	04/05/95	3059.57
**********	**********	**********	**********	**********	**********

Place of Filing

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

Total $ 142813.50

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

the 20th day of February, 1995.

Signature [signature]

Title Chief, SPf

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

PART 1 - RECORDING OFFICE

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

No. 1335

United States

vs.

Fire Engineering Inc
AKA Holly Hill Inc

Notice of Tax Lien

Filed this 11 day of April, 19 87, at 10:18 A.m.

TSP 1 Folio 76

Marguerite W. Marlen
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 # 1335

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.

Form 668(Y) (Rev. December 1985)

81

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528905756	

RECEIVED
CLERK, CIRCUIT COURT
1989 APR 11 AM 10 18
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 TIRE ENGINEERING INC. , a Corporation
A/K/A HOLLY HILL INC.

Residence 760-E FAIRVIEW AVE C/O JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403-2963

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/86	52-0820073	12/01/86	12/31/92	37363.55
941	12/31/86	52-0820073	03/02/87	04/01/93	26222.71
941	03/31/87	52-0820073	06/08/87	07/08/93	22210.96
941	09/30/87	52-0820073	12/14/87	01/13/94	2241.53
941	12/31/87	52-0820073	03/28/88	04/27/94	3177.56
941	06/30/88	52-0820073	09/26/88	10/26/94	21049.02
941	09/30/88	52-0820073	12/05/88	01/04/95	16064.03
940	12/31/88	52-0820073	03/06/89	04/05/95	3059.57
941	03/31/88	52-0820073	08/29/88	09/28/94	11424.57
				Total	$ 142813.50

Place of Filing

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

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

the 3rd day of April, 19 89.

Signature	Title
S. Gardner for G. Crigger	Revenue Officer 52-01-3632

(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. 12-85)

1335

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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	528905756	

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 11 19 89, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
95 FEB 28 AM 9:45
QUEEN ANNE'S COUNTY

Name of Taxpayer TIRE ENGINEERING INC. , a CORPORATION
A/K/A HOLLY HILL INC.

Residence 760-E FAIRVIEW AVE C/O JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403-2963

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1335

Kind 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	52-0820073	12/01/86	12/31/92	37363.55
941	12/31/86	52-0820073	03/02/87	04/01/93	26222.71
941	03/31/87	52-0820073	06/08/87	07/08/93	22210.96
941	09/30/87	52-0820073	12/14/87	01/13/94	2241.53
941	12/31/87	52-0820073	03/28/88	04/27/94	3177.56
941	06/30/88	52-0820073	09/26/88	10/26/94	21049.02
941	09/30/88	52-0820073	12/05/88	01/04/95	16064.03
940	12/31/88	52-0820073	03/06/89	04/05/95	3059.57
941	03/31/88	52-0820073	08/29/88	09/28/94	11424.57
**********	**********	**********	**********	**********	**********
				Total	$ 142813.50

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

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

the 20th day of February, 1995.

Signature [signature] Title Chief, SPf

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

PART 1 - RECORDING OFFICE

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

No. 1336

United States

vs.

Sidewater Sales Center Inc
AKA Engineered Retreading Inc
AKA Layfield Auto Parts Inc

Notice of Tax Lien

Filed this 11 day of April, 1989, at 10:47 A.m.

TSP 1 Folio 76

Marguerite W Marlen

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 a notice thereof which meets the requirements of subsection (f) shall be 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 # 1336

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 assesement of the tax, and

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

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.

^P069: 528905792

Form 668(Y)
(Rev. December 1985)

81

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528905792	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 APR 11 AM 10 10
QUEEN ANNE'S COUNTY

Name of Taxpayer TIDEWATER TIRE CENTER INC. , a Corporation
A/K/A ENGINEERED RETREADING INC.
A/K/A LAYFIELD AUTO PARTS INC.

Residence 760-E FAIRVIEW AVE C/O JOHND & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403-2963

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/87	52-1534496	01/11/88	02/10/94	29102.67
941	03/31/88	52-1534496	09/19/88	10/19/94	25834.70
				Total	$ 54937.37

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

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

the 3rd day of April, 19 89.

Signature	Title
S. Gardner for G. Crigger	Revenue Officer 52-01-3632

(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. 12-85)

No. 1337

United States

vs.

Sidewater Fire Center Inc.
AKA Price Retrenching Service Inc.
AKA Cash Help Realty Inc.

Notice of Tax Lien

Filed this 11 day of April, 1989, at 10:18 A.m.

TSP / Folio 76

Marguerite W. Marker
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 Judgm[illegible] Lien Creditors. — The lien imposed by section 6321 [illegible] not be valid as against any purchaser, holder of a sec[illegible] interest, mechanic's lienor, or judgment lien creditor until n[illegible] thereof which meets the requirements of subsection (f) [illegible] 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 # 1337

[illegible]

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 (i) (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.

^P058: 528905780

Form 668(Y) (Rev. December 1985)

81

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528905780	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 APR 11 AM 10 19
QUEEN ANNE'S COUNTY

Name of Taxpayer TIDEWATER TIRE CENTER INC. , a Corporation
A/K/A PRICES RETREADING SERVICE INC
A/K/A OAK HILL REALTY INC.

Residence 760-E FAIRVIEW AVE C/O JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403-2963

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/86	52-0906311	12/15/86	01/14/93	17349.98
941	06/30/86	52-0906311	09/08/86	10/08/92	12894.67
941	09/30/86	52-0906311	12/15/86	01/14/93	19091.11
941	12/31/86	52-0906311	03/09/87	04/08/93	20476.83
941	12/31/87	52-0906311	03/21/88	04/20/94	2636.99
941	06/30/88	52-0906311	10/03/88	11/02/94	16973.20
940	12/31/87	52-0906311	05/16/88	06/15/94	155.89

Place of Filing

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

Total $ 89578.67

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

the 3rd day of April, 19 89.

Signature	Title
S. Gardner for G. Crigger	Revenue Officer 52-01-3632

(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)

Part 1 - Kept By Recording Office

No. 1338

United States

vs.

Environmental Control
Systems Inc

Notice of Tax Lien

Filed this 12 April day of
April, 19 89, at 10:00 a.m.
FSP 1, 31, 72
Marguerite Wheeler
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

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.

Form 668(Y) (Rev. December 1985)

81

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528905470	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 APR 12 AM 10 40
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	09/30/87	35-1177013	07/11/88	08/10/94	9255.73
941	03/31/88	35-1177013	09/19/88	10/19/94	10831.90
				Total	$ 20087.63

Place of Filing

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

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

the 30th day of March, 19 89.

Signature	Title
S. Hardner for L. Miles	Revenue Officer 52-01-2644

(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. 12-85)

1338

United States

vs.

Environmental
Control Systems Inc.

Release of Tax Lien

Filed this 20th day of
Sept, 1989 M.,
and proper entry made in
mwm Book No. 1, page 76

Marguerite W Marker
Clerk (or Registrar).

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

AP004: 528905470

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

104

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528905470	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 12, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK CIRCUIT COURT
1989 SEP 20 AM 10:44
QUEEN ANNE'S COUNTY

Name of Taxpayer ENVIRONMENTAL CONTROL SYSTEMS INC.
a CORPORATION

Residence RT 1 BOX 21
CHURCH HILL, MD 21623

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1338

Kind 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	09/30/87	35-1177013	07/11/88	08/10/94	9255.73
941	03/31/88	35-1177013	09/19/88	10/19/94	10831.90
**********	**********	**********	**********	**********	**********

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

Total $ 20087.63

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

the 18th day of September, 19 89.

Signature Joanna Howard **Title** Chief, SPf

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

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

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

E.I. # 36-2705514

No. 1339

United States

vs.

Fire Engineering Inc.
AKA Car Care Inc.
AKA Price's Fire Shop Inc.

Notice of Tax Lien

Filed this 12 day of April, 19 89, at 10:40 A m.

TSP, Folio 76

Maquette W. Yeo, Jr.

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 # 1339

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.

^P026: 528905746

Form 668(Y) (Rev. December 1985)

81

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528905746	RECEIVED CLERK, CIRCUIT COURT 1989 APR 12 AM 10 40 QUEEN ANNE'S COUNTY

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

Name of Taxpayer TIRE ENGINEERING INC. , a Corporation
A/K/A CAR CARE INC.
A/K/A PRICE'S TIRE SHOP INC.

Residence 760-E FAIRVIEW AVE C/O JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403-2963

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	09/30/86	52-0820073	12/01/86	12/31/92	37363.55
941	12/31/86	52-0820073	03/02/87	04/01/93	26222.71
941	03/31/87	52-0820073	06/08/87	07/08/93	22210.96
941	09/30/87	52-0820073	12/14/87	01/13/94	2241.53
941	12/31/87	52-0820073	03/28/88	04/27/94	3177.56
941	03/31/88	52-0820073	08/29/88	09/28/94	11424.57
941	06/30/88	52-0820073	09/26/88	10/26/94	21049.02
941	09/30/88	52-0820073	12/05/88	01/04/95	16064.03
940	12/31/88	52-0820073	03/06/89	04/05/95	3059.57
				Total	$ 142813.50

Place of Filing

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

This notice was prepared and signed at Baltimore, MD, on this, the 3rd day of April, 19 89.

Signature	Title
L. Gardner for G. Crigger	Revenue Officer 52-01-3632

(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. 12-85)

1339

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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	528905746	

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 12 19 89, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
95 FEB 28 AM 9:45
QUEEN ANNE'S COUNTY

Name of Taxpayer TIRE ENGINEERING INC. , a CORPORATION
A/K/A PRICE'S TIRE SHOP INC.
~~A/K/A CAR CARE INC.~~

Residence 760-E FAIRVIEW AVE C/O JOHN D & HENRIETTA V.E. WARFIELD
ANNAPOLIS, MD 21403-2963

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1339

Kind 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	52-0820073	12/01/86	12/31/92	37363.55
941	12/31/86	52-0820073	03/02/87	04/01/93	26222.71
941	03/31/87	52-0820073	06/08/87	07/08/93	22210.96
941	09/30/87	52-0820073	12/14/87	01/13/94	2241.53
941	12/31/87	52-0820073	03/28/88	04/27/94	3177.56
941	03/31/88	52-0820073	08/29/88	09/28/94	11424.57
941	06/30/88	52-0820073	09/26/88	10/26/94	21049.02
941	09/30/88	52-0820073	12/05/88	01/04/95	16064.03
940	12/31/88	52-0820073	03/06/89	04/05/95	3059.57
**********	**********	**********	**********	**********	**********

Place of Filing

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

Total $ 142813.50

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

the 20th day of February, 1995.

Signature [signature]

Title Chief, SPf

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

PART 1 - RECORDING OFFICE

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

No. 1340

United States

vs.

Larry T. Fowler

Notice of Tax Lien

Filed this 14 day of April, 1985, at 10:40 A m.

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

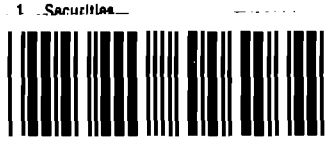
(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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 # 1340

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.

[illegible]

^P208: 528906248

Form 668(Y)
(Rev. December 1985)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528906248	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 APR 14 AM 10 40
QUEEN ANNE'S COUNTY

Name of Taxpayer LARRY T FOWLER

Residence PO BOX 703
STEVENSVILLE, MD 21666-0703

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	260-94-5195	12/16/85	01/15/92	18309.06

Place of Filing

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

Total $ 18309.06

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

the 10th day of April, 19 89.

Signature for S. Hardner P. VOTTA ACS

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)

Part 1 - Kept By Recording Office

Form 668(Y) (Rev. 1

No. 134

United States

vs.

Edward C. & Margaret Engle

Notice of Tax Lien

Filed this 14 day of April, 19 86, at 9:40 A. m.

Marguerite Whitaker
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. Certain insurance contracts
10. Passbook loans

Lien # 1341

(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.

^P269: 528906312

Form 668(Y)
(Rev. December 1985)

144 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528906312	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 APR 14 AM 10 40
QUEEN ANNE'S COUNTY

Name of Taxpayer EDWARD C. & MARGARET ENGLE

Residence 143 N. LAKE 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 (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	219-40-1959	04/11/88	05/11/94	17187.67

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

Total $ 17187.67

This notice was prepared and signed at Baltimore, MD, on this, the 10th day of April, 19 89.

Signature A. Gardner for L. Miles

Title Revenue Officer
52-01-2644

(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. 12-85)

1341

United States

vs.

Edward C. & Margaret Engle
143 N. Lake Drive
Stevensville MD 21666

Release of Tax Lien

Filed this 8th day of
Sept, 19 89 11:23 A.M.,
and proper entry made in Fed. Tx Lien
TSP Book No. 1, page 76

Margaretta W. Markson
Clerk (or Registrar).

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

*P003: 528906312

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

104

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528906312	

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 14, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

CLERK'S OFFICE
QUEEN ANNE'S COUNTY
1989 SEP -8 AM 11:29

Name of Taxpayer EDWARD C. & MARGARET ENGLE

Residence 143 N. LAKE DRIVE
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	6	n/a	1341

Kind 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	219-40-1959	04/11/88	05/11/94	17187.67

Place of Filing

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

Total $ 17187.67

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

the 5th day of September, 19 89.

Signature Joann Howard

Title Chief, SPf

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

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

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

E.I. #36-2705514

No. 1342

United States

vs.

Parker S. Quimby
1169 Greenhill Rd.
Arnold, Md. 21012

Notice of Tax Lien

Filed this 21st day of Apr., 19 89, at 12:48 P.m.
TSP 1, Folio 76
Marguerite W. Mersher
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.

(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 - 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

Lien # 1342

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.

^P006: 528906822
52012645 *** REFILED NOTICE *** REFILED NOTICE *** REFILED NOTICE ***

Form 668(Y)
(Rev. December 1985)

REFILE

Department of the Treasury - Internal Revenue Service

REFILE

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore
Recorded: 10/21/83
11:20 917

Serial Number 528451703

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1989 APR 21 PM 12:48
QUEEN ANNE'S COUNTY

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

Name of Taxpayer PARKER S. QUIMBY

Residence 1169 GREENHILL RD
ARNOLD, MD 21012

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).
*** 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	218-50-2031	5/16/83	N/A	3699.39
1040	12/31/78	218-50-2031	5/9/83	N/A	7414.81
1040	12/31/77	218-50-2031	5/2/83	N/A	7986.08

Original lien filed under Parker S & Carla J Quimby. Refile and Correction for Parker S. Quimby ONLY.

NOTICE OF FEDERAL TAX LIEN REFILING
Serial ID: 528906822 Notice Filed At: Queen Anne County

New Address:

D.M. Moremaker

Signature: for D. Gordon

DATE: 04/18/89
Title: Revenue Officer

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

Total $ 19100.28

Baltimore, MD.
This notice was prepared and signed at _____, on this,
7th day of October, 83.

Signature /s/ B.K. MOLINARO

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. 12-85)

1342

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

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

O

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528906822	

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

RECEIVED
CLERK, CIRCUIT COURT
93 MAY 18 AM 10:19
QUEEN ANNE'S COUNTY

Name of Taxpayer PARKER S. QUIMBY

Residence 1169 GREENHILL RD
ARNOLD, MD 21012

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1342

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/77	218-50-2031	05/02/83	06/01/89	7986.08
1040	12/31/78	218-50-2031	05/09/83	06/08/89	7414.81
1040	12/31/79	218-50-2031	05/16/83	06/15/89	3699.39

Place of Filing

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

Total $ 19100.28

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

the 13th day of May, 19 93.

Signature L. Howard

Title Chief, SPf

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

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

E.I. NO. 25-0501000

No. 1343

United States

vs.

Randolph & Joyce A. Litchfield

Notice of Tax Lien

Filed this 27 day of April, 19 82, at 11:17 A.m.

TSP 1 Fol. 76

Marguerite L. Walker

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 s not be valid as against any purchaser, holder of a secu 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.—**

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

(A) Under State Laws

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

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

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

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

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

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

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

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

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1343

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.

^P084: 528907009

Form 668(Y)
(Rev. December 1985)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528907009	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 APR 27 AM 11:17
QUEEN ANNE'S COUNTY

Name of Taxpayer RANDOLPH & JOYCE A FITCHETT JR

Residence P.O. BOX 319
GRASONVILLE, MD 21638-0319

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	217-54-7479	08/01/83	08/31/89	973.79
1040	12/31/83	217-54-7479	06/04/84	07/04/90	1640.29
1040	12/31/84	217-54-7479	08/26/85	09/25/91	126.70
1040	12/31/87	217-54-7479	09/19/88	10/19/94	558.45
				Total	$ 3299.23

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

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

the 21st day of April, 19 89.

Signature for S. Hardner P. Votta ACS

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)

Part 1 - Kept By Recording Office

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

1343

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar)

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

^P007: 528907009

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

33

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528907009	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on April 27, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

1989 DEC -1 AM 11:08
CLERK, CIRCUIT COURT
QUEEN ANNE'S COUNTY

Name of Taxpayer RANDOLPH & JOYCE A FITCHETT JR

Residence PO BOX 319
GRASONVILLE, MD 21638-0319

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	76	n/a	1342

Kind 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	217-54-7479	08/01/83	08/31/89	973.79
1040	12/31/83	217-54-7479	06/04/84	07/04/90	1640.29
1040	12/31/84	217-54-7479	08/26/85	09/25/91	126.70
1040	12/31/87	217-54-7479	09/19/88	10/19/94	558.45

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

Total $ 3299.23

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

the 16th day of November, 19 89.

Signature Joann Howard **Title** Chief, SPf

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

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

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

E.I. # 36-2705514

No. 1344

United States

vs.

Robert J. Webber

Notice of Tax Lien

Filed this 2nd day of May, 1989, at 11:25 A m.

TSP 1 Folio 76

Marguerite Wanlee

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 # 1344

(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.

^P162: 528907395

Form 668(Y) (Rev. December 1985)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528907395	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 MAY -3 AM 11:25
QUEEN ANNE'S COUNTY

Name of Taxpayer ROBERT J WEBBER

Residence 108 1/2 LONG CREEK DR
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	52-1448876	06/23/86	07/23/92	1504.75
940	12/31/86	52-1448876	08/24/87	09/23/93	5656.03
941	03/31/86	52-1448876	08/24/87	09/23/93	6271.44
941	03/31/87	52-1448876	08/24/87	09/23/93	4620.60
941	06/30/87	52-1448876	11/23/87	12/23/93	253.97
941	09/30/86	52-1448876	08/17/87	09/16/93	1465.49
941	09/30/87	52-1448876	04/04/88	05/04/94	2474.07
941	12/31/86	52-1448876	08/17/87	09/16/93	2272.20

Place of Filing

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

Total $ 24518.55

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

the 27th day of April, 19 89.

Signature S. Gardner for P. Votta ACS

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)

Part 1 - Kept By Recording Office

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

1349

COURT RECORDS

I HEREBY CERTIFY THAT

QUEEN ANNES COUNTY, to wit:

RECEIVED FOR RECORD THIS 9 DAY OF Oct. 19 29 AT 11:42 O'CLOCK A.M.

AND RECORDED IN LIBER 150 FOLIO 296 &c.

CLERK

NO. RECORDED FOR QUEEN ANNE'S COUNTY, MD.

Plat

Grantor

Grantee

Liber

Folio

Date

Time

Recorded

Examined

Compared

Delivered

Fee

Tax

Total

Plat Book

Page

--*--

Form 668(Z) 2282
(Rev.8-97)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	528907395	

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 May 03, 1989, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
98 OCT -9 AM 11:47
QUEEN ANNE'S COUNTY

Name of Taxpayer ROBERT J WEBBER

Residence 108 1/2 LONG CREEK DR
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
f176	162	n/a	1344

Kind 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	03/31/1986	52-1448876	08/24/1987	09/23/1993	6271.44
941	09/30/1986	52-1448876	08/17/1987	09/16/1993	1465.49
941	12/31/1986	52-1448876	08/17/1987	09/16/1993	2272.20
941	03/31/1987	52-1448876	08/24/1987	09/23/1993	4620.60
941	06/30/1987	52-1448876	11/23/1987	12/23/1993	253.97
941	09/30/1987	52-1448876	04/04/1988	05/04/1994	2474.07
940	12/31/1985	52-1448876	06/23/1986	07/23/1992	1504.75
940	12/31/1986	52-1448876	08/24/1987	09/23/1993	5656.03
**********	**********	**********	**********	**********	**********

Place of Filing

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

Total $ 24518.55

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

the 02nd day of October, 1998

Signature	Title
	Chief, SPF

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 8-97)
CAT. NO 600261

No. 1345

United States

vs.

Apex Engineering, Corp.

Notice of Tax Lien

Filed this 11th day of Feb 19 84 at 10:41 a.m.

Teste: Feb 16 1984

Request of Internal Revenue

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 s not be valid as against any purchaser, holder of a secu 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.—

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

(A) Under State Laws

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

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

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

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

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

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

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

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

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1345

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.

^P014: 528907651

Form 668(Y) (Rev. December 1985)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528907651	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 MAY 11 AM 10: 20
QUEEN ANNE'S COUNTY

Name of Taxpayer ALPHA ENGINEERING INC. , a Corporation

Residence P. O. BOX 537
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	12/31/87	52-1495310	04/04/88	05/04/94	44634.59
941	03/31/88	52-1495310	07/11/88	08/10/94	33150.29
941	06/30/88	52-1495310	09/12/88	10/12/94	27350.48
941	09/30/88	52-1495310	12/19/88	01/18/95	14633.31
				Total	$ 119768.67

Place of Filing

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

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

the 4th day of May, 19 89.

Signature	Title
L. Hardnett for L. Rivera	Revenue Officer 52-01-2625

(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. 12-85)

No. 1346

United States

vs.

Alvin F. Thomas

Notice of Tax Lien

Refiling

Filed this 16th day of May, 1989, at 9:26 A.m.

TSP 1:40 to 78

Marguerite W. Martin

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 # 1346

(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.

^P047: 528908045
52012628 *** REFILED NOTICE *** REFILED NOTICE *** REFILED NOTICE ***

Form 668(Y)
(Rev. December 1985)

REFILE — Department of the Treasury - Internal Revenue Service — REFILE

Notice of Federal Tax Lien Under Internal Revenue Laws

District Baltimore
Recorded: 6/13/88 1
10:04 72 1263

Serial Number 528911676

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1989 MAY 16 AM 9 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 ALEXIS F THOMAS

Residence 200 PENNICK 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).
*** 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)
6672	3/31/82	225-66-7888	2/20/84	N/A	11899.90

NOTICE OF FEDERAL TAX LIEN REFILING
Serial ID: 528908045 Notice Filed At: Queen Anne County

New Address:

Signature: S. Gardner for W. Ames — DATE: 05/09/89
Title: Revenue Officer

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

Total $ 11899.90

Baltimore, MD.
This notice was prepared and signed at _____, on this,
8th day of June, 19 88.

Signature /s/ W. Ames — 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. 12-85)

1346

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

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

28

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528908045	RECEIVED CLERK, CIRCUIT COURT 92 JUL 10 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 May 16, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer ALEXIS F THOMAS

Residence 200 PENNICK DRIVE
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1346

Kind 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	03/31/82	225-66-7888	02/20/84	03/21/90	11899.90

Place of Filing

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

Total $ 11899.90

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

the 8th day of July, 19 92.

Signature Joanne Howard

Title Chief, SPf

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

CAT. NO. 60026I

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

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

E.I. NO. 25-0501000

No. 1347

United States

vs.

William A. Doherty, Jr.

Notice of Tax Lien

Filed this 4th day of April, 1989, at 2:21 p.m.

Marguerite L. Thurlow
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 # 1347

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 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.

^P010: 528908004

Form 668(Y)
(Rev. December 1985)

50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528908004	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 MAY 16 AM 9 56
QUEEN ANNE'S COUNTY

Name of Taxpayer WILLIAM H LAFFERTY JR

Residence BOX 346
MILLINGTON, MD 21651

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/83	152-30-0378	07/25/88	08/24/94	13464.21
1040	12/31/85	152-30-0378	06/20/88	07/20/94	10065.26
1040	12/31/86	152-30-0378	06/27/88	07/27/94	7750.88
1040	12/31/87	152-30-0378	06/13/88	07/13/94	3408.17
1040	12/31/84	152-30-0378	07/08/88	08/07/94	11916.24

Place of Filing

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

Total $ 46604.76

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

the 9th day of May, 19 89.

Signature S. Gardner
for M. Bauer

Title Revenue Officer
52-01-2642

(**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. 12-85)

2282

DELAWARE-MARYLAND $2890804

May 16

89

WILLIAM H LAFFERTY JR

BOX 346
MILLINGTON, MD 21651

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1347

1040	12/31/83	152-30-0378	07/25/88	08/24/94	1944.21
1040	12/31/84	152-30-0378	07/08/88	08/07/94	1916.24
1040	12/31/85	152-30-0378	06/20/88	07/20/94	1006.26
1040	12/31/86	152-30-0378	06/27/88	07/27/94	750.88
1040	12/31/87	152-30-0378	06/13/88	07/13/94	3403.17

****

1347

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

46604.76

Baltimore, MD

15th August 97

Chief, BPF

--*--

Form 668 (Z)(282)
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	528908004	

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 16 1989, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
97 AUG 22 PM 1:02
QUEEN ANNE'S COUNTY

Name of Taxpayer WILLIAM H LAFFERTY JR

Residence
BOX 346
MILLINGTON, MD 21651

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1347

Kind 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	152-30-0378	07/25/88	08/24/94	13464.21
1040	12/31/84	152-30-0378	07/08/88	08/07/94	11916.24
1040	12/31/85	152-30-0378	06/20/88	07/20/94	10065.26
1040	12/31/86	152-30-0378	06/27/88	07/27/94	7750.88
1040	12/31/87	152-30-0378	06/13/88	07/13/94	3408.17

Place of Filing

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

Total $ 46604.76

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

the 15th day of August, 19 97.

Signature	Title
	Chief, SPF

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

PART 1 - RECORDING OFFICE

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

No. 1348

United States

vs.

John B. Reizgold Jr.

Notice of Tax Lien

Filed this 15 day of May, 19 85, at 10:28 A.m.

TSPI Folio 78

Marguerite W. Marlin

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.

(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 - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1348

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.

^P071: 528908170

Form 668(Y)
(Rev. December 1985)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528908170	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 MAY 19 AM 10 28
QUEEN ANNE'S COUNTY

Name of Taxpayer JOHN B RINGGOLD JR

Residence RT 1 FIRST AVE BOXX 233C
CHESTER, MD 21619-9624

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	217-76-9476	05/30/83	06/29/89	809.62

Place of Filing

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

Total $ 809.62

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

the 12th day of May, 19 89.

Signature for J. Gardner P. Votta ACS

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)

Part 1 - Kept By Recording Office

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

No. 1349

United States

vs.

Thomas N. Wanek, Cheryl & Timothy Conn

Notice of Tax Lien

Filed this 31st day of May, 1989, at 10:00 A.M.

TSP 1, Lot 28

Marquette Co. Michigan

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1349

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.

P017: 528908306

Form 668(Y) (Rev. December 1985)

0

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Baltimore, MD

Serial Number: 528908306

For Optional Use by Recording Office

RECEIVED CLERK, CIRCUIT COURT
1989 MAY 31 AM 10:00
QUEEN ANNE'S COUNTY

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

Name of Taxpayer: THOMAS H DOWNES JR & CHERYL ANN

Residence: RTE 2 BOX 233B
CENTERVILLE, MD 21617-9406

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	12/31/87	218-72-2000	05/30/88	06/29/94	3550.78

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

Total $ 3550.78

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

the 18th day of May, 19 89.

Signature: S Gardner for P. Votta ACS

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)

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

Part 1 - Kept By Recording Office

1349

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19 _____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

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

Ø

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528908306	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on May 31, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
1990 JUN 20 AM 9:56
QUEEN ANNE'S COUNTY

Name of Taxpayer THOMAS H DOWNES JR & CHERYL ANN

Residence RTE 2 BOX 233B
CENTERVILLE, MD 21617-9406

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1349

Kind 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	12/31/87	218-72-2000	05/30/88	06/29/94	3550.78

Place of Filing

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

Total $ 3550.78

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

the 14th day of June, 19 90.

Signature Joanne Howard

Title Chief, SPf

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

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

☆ U.S. GPO 1989 JKT. 242-506/06642

No. 1353

United States

vs.

William D. + Mildred Wyatt

Notice of Tax Lien

Filed this 6th day of June, 19 89, at 11:28 A. m.

Marquette W Martin
Clerk (or Registrar).

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

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall erise et the time the assessment is mede end shall continue until the liability for the amount so assessed (or e judgment egainst the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgm Lien Creditors.** — The lien impoeed by section 6321 s not be valid as egainst any purcheser, holder of a sec interest, mechenic's lienor, or judgment lien creditor until n thereof which meets the requirements of subsection (f) 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 paragrephs (1) end (4), property shell be deemed to be situated -

(A) Reel Property - In the case of reel property, at its physical location; or

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

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

(3) Form - The form and content of the notice referred to in subsection (a) ehell be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of e 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 # 1350

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 peragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration 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, end

(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 daye after the expiration of 6 years after the date of the assessment of the tax, and

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

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 dey on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds thet the liability for the amount assessed, together with eil interest in respect thereof, has been fully satisfied or hes become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him e bond that is conditioned upon the poyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), end thet is in accordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

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

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

^P011: 528908903

Form 668(Y) (Rev. December 1985)

50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528908903	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 JUN -6 AM 11:28
QUEEN ANNE'S COUNTY

Name of Taxpayer WILLIAM S & MILDRED WYATT

Residence MATAPEAKE ESTATES
STEVENSVILLE, MD 21666

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/78	220-21-2315*	06/06/83	07/06/89	1137.55

Place of Filing

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

Total $ 1137.55

This notice was prepared and signed at Baltimore, MD, on this, the 25th day of May, 19 89.

Signature K. Sterling for K. Sterling

Title Revenue Officer
52-01-2630

(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. 12-85)

1350

Wm + Mildred Wyatt

TSP 1 folio 78

Noted 12/12/03

Form 668 (Z)
(Rev. 10-2000)

3275 Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:
WAGE & INVESTMENT AREA #2
Lien Unit Phone: (410) 962-1871

Serial Number
528908903

For Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
2003 DEC 12 PM 2:54
QUEEN ANNE'S COUNTY

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 June 06 1989, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
WILLIAM S & MILDRED WYATT

Residence MATAPEAKE ESTATES
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1350

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1978	220-21-2315*	06/06/1983	07/06/1989	1137.55

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

Total $ 1137.55

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

the 01st day of December, 2003.

Signature K. L. Blunt

Title Compliance Technical Support Manager

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

Part 1 - RECORDING OFFICE

Form **668 (Z)** (Rev. 10-2000)
CAT. NO 600261

No. 1351

United States

vs.

Joseph Nenneck

Notice of Tax Lien

Filed this 7 day of June, 19 85, at 10:57 A m.

TSP 1 Folio 78

Marguerite W. Herbin

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 Judgme Lien Creditors.** — The lien imposed by section 6321 sh not be valid as against any purchaser, holder of a secur interest, mechanic's lienor, or judgment lien creditor until noti thereof which meets the requirements of subsection (f) h 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

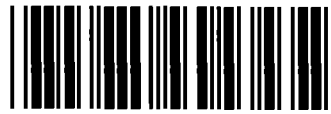
(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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 # 1351

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.

^P003: 528908305

Form 668(Y)
(Rev. December 1985)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528908305	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 JUN -7 AM 10:51
QUEEN ANNE'S COUNTY

Name of Taxpayer JOSEPH MINNECK

Residence 110 N COMMERCE STREET P O BOX 544
CENTERVILLE, MD 21617-1013

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/81	215-36-8828	05/09/88	06/08/94	3228.32
1040	12/31/82	215-36-8828	05/09/88	06/08/94	2887.74
1040	12/31/83	215-36-8828	05/09/88	06/08/94	2693.90
1040	12/31/84	215-36-8828	05/09/88	06/08/94	2669.38
1040	12/31/85	215-36-8828	05/09/88	06/08/94	2664.56

Place of Filing

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

Total $ 14143.90

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

the 18th day of May, 19 89.

Signature for Kyle Foley ACS

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)

Part 1 - Kept By Recording Office

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

No. 1352

United States

vs.

David C. & Victoria Benson
P.O. Box 486
Chester, MD. 21619-0486

Notice of Tax Lien

Filed this 15th day of June, 19 89, at 10:50 A.m.

TSPI - Julie 78

Marguerite W. Meisner
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 # 1352

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.

ATTOY 9

^P089: 528909499

Form 668(Y)

(Rev. December 1985)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528909499	

RECEIVED JUN 28 1989 CIRCUIT COURT QUEEN ANNE 10:50 AM

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

Name of Taxpayer DAVID C & VICTORIA BENSON

Residence PO BOX 486
CHESTER, MD 21619-0486

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	220-32-1961	05/25/87	06/24/93	1083.57
1040	12/31/85	220-32-1961	05/25/87	06/24/93	3175.34

Place of Filing

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

Total $ 4258.91

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

the 8th day of June, 19 89.

Signature K J Felix for P. VOTTA ACS

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)

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

Part 1 - Kept By Recording Office

1352

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

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

O

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528909499	RECEIVED CLERK, CIRCUIT COURT 93 APR -1 AM 10: 26 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 15, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer DAVID C & VICTORIA BENSON

Residence PO BOX 486
CHESTER, MD 21619-0486

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1352

Kind 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	220-32-1961	05/25/87	06/24/93	1083.57
1040	12/31/85	220-32-1961	05/25/87	06/24/93	3175.34
**********	**********	**********	**********	**********	**********

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

Total $ 4258.91

This certificate was prepared and signed at BALTIMORE, MD, on this, the 25th day of March, 19 93.

Signature L. 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)*

CAT. NO. 60026I

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

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

E.I. NO. 25-0501000

No. 1353

United States

vs.

Melvin J. Hickman
RD 1, Box 100-Z
Centreville MD 21617

Notice of Tax Lien

Filed this 20th day of June, 19 89, at 12:23 P.M.

TSP 1, folio 78

Marguerite W. Marsden
Clerk (or Registrar).

Form 668(Y) (Rev. 1-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1353

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.

^P036: 528909701

Form 668(Y) (Rev. January 1989)

50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528909701	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 JUN 20 PM 12: 23
QUEEN ANNE'S COUNTY

Name of Taxpayer MELVIN F HICKMAN

Residence RD 1, BOX 100-Z
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)
6672	12/31/80	216-48-5114	12/27/83	01/26/90	24579.75
6672	06/30/83	216-48-5114	04/11/85	05/11/91	113945.22

Place of Filing

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

Total $ 138524.97

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

the 12th day of June, 19 89.

Signature L. Gardner for D. Gordon

Title Revenue Officer 52-01-2645

(**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. 1-89)

Part 1 - Kept By Recording Office

ALL that lot of ground, situate, lying and being in the Sixth Election District of Queen Anne's County, State of Maryland and described as follows, that is to say:

BEGINNING for the same at a concrete monument found at the intersection of the division line between the lands of Milford Usilton (see T.S.P. 2/312), the lands of Dudley Roe (see T.S.P. 21/266), and the herein described lands. Said monument further being the terminus of the North 35 degrees 15 minutes West 38 8/10 perch line of that conveyance from Frances Butler to Dudley G. Roe by deed dated April 23, 1955, and recorded among the land records of Queen Anne's County, Maryland in Liber T.S.P. No. 21, folio 266;

THENCE, leaving said beginning point so fixed, and binding on the aforementioned division line between the Milford Usilton lands and the herein described lands, North 25 degrees 24 minutes 34 seconds West 817.18 feet to an iron pipe set in the ditch line;

THENCE, leaving said Usilton outline and running for 21 new lines of division through the lands of Holton J. Gannon (see C.W.C. 27/639), 19 of said lines being by and with the centerline of said ditch, South 66 degrees 58 minutes 05 seconds East 58.90 feet to a point, South 66 degrees 58 minutes 05 seconds East 22.18 feet to a point, South 69 degrees 32 minutes 14 seconds East 42.16 feet to a point, South 34 degrees 34 minutes 22 seconds East 47.74 feet to a point, South 64 degrees 53 minutes 11 seconds East 41.15 feet to a point, South 36 degrees 34 minutes 23 seconds East 45.60 feet to a point, South 57 degrees 28 minutes 05 seconds East 64.52 feet to a point, South 21 degrees 29 minutes 56 seconds East 16.75 feet to a point, South 54 degrees 48 minutes 46 seconds East 39.07 feet to a point, South 74 degrees 52 minutes 49 seconds East 81.79 feet to a point, South 27 degrees 37 minutes 53 seconds East 79.77 feet to a point, South 48 degrees 48 minutes 57 seconds East 82.40 feet to a point, South 40 degrees 40 minutes 15 seconds East 6136 feet to a point, South 04 degrees 47 minutes 03 seconds West 40.17 feet to a point, South 21 degrees 17 minutes 50 seconds East 114.92 feet to a point, South 20 degrees 07 minutes 03 seconds East 155.57 feet to a point, South 61 degrees 03 minutes 01 second East 257.92 feet to a point, South 53 degrees 25 minutes 37 seconds East 63.95 feet to a point, South 29 degrees 35 minutes 49 seconds East 39.42 feet to an iron pipe set in the aforementioned ditch line;

THENCE, still running for new lines of division through the lands of Holton J. Gannon, South 08 degrees 55 minutes 38 seconds West 672.47 feet to an iron pipe set and South 23 degrees 40 minutes 18 seconds West 840.24 feet to an iron pipe set in the northwesternmost right-of-way line of Roe-Ingleside Road (fifty feet wide);

THENCE, binding on said right-of-way, South 81 degrees 41 minutes 04 seconds West 200.00 feet to an iron pipe set;

THENCE, leaving said right-of-way line and binding on the aforementioned division line between the lands of Dudley Roe and the herein described lands, North 06 degrees 50 minutes 20 seconds West 406.11 feet to a corner tree found, passing in transit a stone found 1.33 feet from the beginning thereof;

THENCE, still with said division line, North 32 degrees 37 minutes 22 seconds East 758.58 feet to a stone found and North 25 degrees 24 minutes 34 seconds West 640.27 feet to the place of beginning. Containing in all 16.511 acres of land, more or less, as surveyed by J. R. McCrone, Jr., Inc., Registered Engineers and Land Surveyors, in October, 1973.

TOGETHER with an additional tract of triangular shape, fronting 100 feet on Roe-Ingleside Avenue and being adjacent to the South 23 degrees 40 minutes 18 seconds West 840.24-foot line of the above described parcel, both tracts being shown on a plat as surveyed by J. R. McCrone, Jr., Inc., Registered Professional Engineers and Surveyors, dated October 1, 1973, and recorded among the land records of Queen Anne's County, Maryland, in Liber C.W.C. No. 81, folio 713, and totalling together 17.50 acres, more or less.

BEING the same land which was granted unto the said Melvin F. Hickman and Linda J. Hickman, his wife, by deed from Robert J. Mansfield and wife dated March 20, 1987 and recorded March 20, 1987 among said land records in Liber M.W.M. No. 274, folio 519.

1353

Form **669-D**
(Rev. August 1983)

Department of the Treasury — Internal Revenue Service

Certificate of Subordination of Federal Tax Lien Under Section 6325(d)(1) of the Internal Revenue Code

Whereas, Melvin F. & Linda J. Hickman ----------

Of RD 1, Box 100-Z ----------, City of Centreville ----------,

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

is indebted to the United States for unpaid internal revenue tax in the sum of Two hundred eighty three -----

thousand four hundred fifty three & 21/100 -- Dollars ($ 283,453.21 ----------)

lawfully assessed, to wit:

Kind of Tax (a)	Tax Period Ended (b)	Assessment Date (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
6672	12-31-80	12-27-83	216-48-5114	24,579.75
6672	06-30-83	04-11-85	216-48-5114	113,945.22
6672	12-31-80	12-27-83	219-48-7384	30,800.07
6672	06-30-83	04-11-85	219-48-7384	114,128.17
			Total ▶	$ 283,453.21

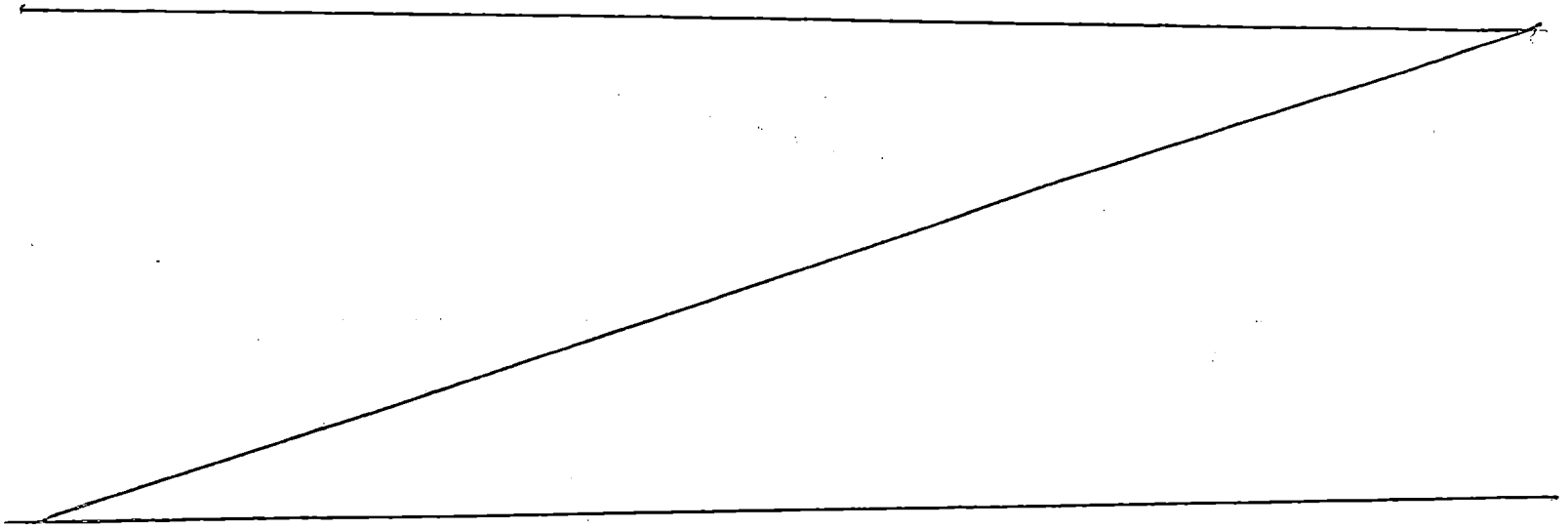
Whereas, to secure the collection of said tax, notice of the lien of the United States, attaching to all the property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Clerk of the Circuit Court ---------- for the XX Queen Anne's County ----------, and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

Whereas, the lien of the United States, Federal Number 5291106998, for said tax has attached to certain property described as: SEE ATTACHMENT EXHIBIT - A 528909701, 528909702, 529110538 &

FED/LN 528909701 #
RECD FEE 3.00

RECEIVED
CLERK, CIRCUIT COURT
91 SEP 12 AM 10:
QUEEN ANNE'S COUNTY

(Use this space for continued description of property)



Whereas, the District Director of Internal Revenue has determined that upon the payment of the sum of Thirty five thousand & 00/100 ---------- dollars ($ 35,000.00 -------) which amount is equal to the amount with respect to which the tax lien is subordinated and is 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, has authorized the issuance, under the provisions of section 6325(d)(1) of the Internal Revenue Code, of a certificate subordinating the tax lien of the United States;

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 to the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(d)(1) of the Internal Revenue Code, subordinate the aforesaid tax lien, in the amount heretofore stated to the instrument herein described as Deed of Trust/Mortgage in the amount of $47,000.00 to be held by the Centreville National Bank of Maryland.,

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, wherever situated.

Witness my hand at Baltimore, Maryland, on this, the 19th day of July, 19 91.

Signature H. J. Hightower BY: Joanne Howard	Title Chief, Special Procedures Branch

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

1353

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

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

Ø

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528909701	

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 20, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
93 JUL 16 AM 10: 28
QUEEN ANNE'S COUNTY

Name of Taxpayer MELVIN F HICKMAN

Residence RD 1. BOX 100-Z
CENTREVILLE, MD 21617

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1353

Kind 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	12/31/80	216-48-5114	12/27/83	Ø1/26/9Ø	24579.75
6672	Ø6/3Ø/83	216-48-5114	Ø4/11/85	Ø5/11/91	113945.22
**********	**********	**********	**********	**********	**********

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

Total $ 138524.97

This certificate was prepared and signed at BALTIMORE, MD, on this, the 8th day of July, 19 93.

Signature L. Howard **Title** Chief, SPf

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

☆ U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

E.I. NO. 25-0501000

No. 1354

United States

vs.

Linda J. Nechman
RD 1, Box 100-Z
Centreville, MD. 21617

Notice of Tax Lien

Filed this 20th day of June, 1989, at 12:23 P.m.

TSP 1, folio 78

Marguerite W. Mankin
Clerk (or Registrar).

Form 668(Y) (Rev. 1-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental eubdivision), as designated by the lawe of such State, in which the property eubject to the lien le eituated; and

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

(B) With Clerk Of District Court - In the office of the clerk of the United States district court for the judicial district in which the property eubject to lien le situated, whenever the State has not by law designated one office which meets the requirements of eubparagraph (A), or

(C) With Recorder Of Deeds Of The Dietrict Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property eubject to the lien le eituated in the District of Columbia.

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

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

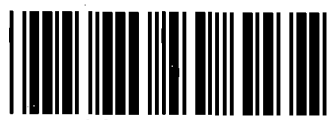
(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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

(3) Form - The form and content of the notice referred to in subsection (a) ehall be prescribed 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 # 1354

10. Passbook loans

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

(1) **General Rule.** — Unlese notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, euch notice of lien ehall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration 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) euch 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 subeection (f) (4), and

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

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

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

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

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

(a) **Release Of Lien.** — Subject to euch regulations as the Secretary may prescribe, the Secretary ehall lesue 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, hae been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and suretlee thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

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

(2) Disclosure of amount of outstanding lien. - It a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch lien may be disclosed to any pereon who furnishee satisfactory written evidence that he has a right in the property eubject to euch lien or intende to obtain a right in such property.

^P037: 528909702

Form 668(Y) (Rev. January 1989)

50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Baltimore, MD

Serial Number: 528909702

For Optional Use by Recording Office

RECEIVED CLERK, CIRCUIT COURT 1989 JUN 20 PM 12:23 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 LINDA J. HICKMAN

Residence RD 1, BOX 100-Z
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)
6672	12/31/80	219-48-7384	12/27/83	01/26/90	30800.07
6672	06/30/83	219-48-7384	04/11/85	05/11/91	114128.17

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

Total $ 144928.24

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

the 12th day of June, 19 89.

Signature: S. Gardner for D. Gordon

Title: Revenue Officer 52-01-2645

(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. 1-89)

Part 1 - Kept By Recording Office

1354

Revocation of Release

Internal Revenue Service Department of the Treasury

District Director — Baltimore District

REVOCATION OF CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

To Whom It May Concern:

I certify that I am the appointed and qualified District Director of Internal Revenue Service charged by law with the duty of collecting and enforcing the collection of Internal Revenue taxes owed 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 Linda J. Hickman, RD 1, Box 100-2, Centerville, Maryland 21617, based on an assessment of Civil Penalty for the year periods ending December 30, 1980 and June 30, 1983 against Linda J. Hickman.

The Notice of Federal Tax Lien Under Internal Revenue Law, Serial Number 528909702, (Recording Number: 1354) in the sum of one hundred forty-four nine hundred twenty eight dollars and twenty four cents ($144,928.24), was filed on June 20, 1989 with the Clerk of the Circuit Court, Queen Anne County, Centerville, MD 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 this 27th day of March 1991.

RECEIVED
CLERK, CIRCUIT COURT
1991 APR -4 AM 10:52
QUEEN ANNE'S COUNTY

H. J. Hightower
District Director of Internal Revenue

BY: Joanne Howard
Joanne Howard
Chief, Special Procedures Branch

1354

United States

vs.

Linda J. Hickman
RD 1, Box 100-2
Centreville MD 21617

Release of Tax Lien

Filed this 14 day of
May, 19 90 10:26 A.M.,
and proper entry made in
TSP Book No. 1, page 28

Marguerite W. Harden
Clerk (or Registrar).

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

^P021: 528909702

Form 668(Z) (Rev. April 1984)

28

Department of the Treasury - Internal Revenue Service

revoked all attached

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528909702	

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 20, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK CIRCUIT COURT
1990 MAY 14 AM 10:26
QUEEN ANNE'S COUNTY

Name of Taxpayer LINDA J. HICKMAN

Residence RD 1, BOX 100-Z
CENTREVILLE, MD 21617

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1354

Kind 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	12/31/80	219-48-7384	12/27/83	01/26/90	30800.07
6672	06/30/83	219-48-7384	04/11/85	05/11/91	114128.17
**********	**********	**********	**********	**********	**********

Place of Filing

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

Total $ 144928.24

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

the 10th day of May, 19 90.

Signature Joanne Howard

Title Chief, SPf

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

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

★U.S.GPO:1988-0-202-019/86956

Form 669-D
(Rev. August 1983)

Department of the Treasury – Internal Revenue Service

Certificate of Subordination of Federal Tax Lien Under Section 6325(d)(1) of the Internal Revenue Code

Whereas, Melvin F. & Linda J. Hickman ----------

Of RD 1, Box 100-Z ----------, City of Centreville ----------,

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

is indebted to the United States for unpaid internal revenue tax in the sum of Two hundred eighty three ------

thousand four hundred fifty three & 21/100 -- Dollars ($ 283,453.21 ----------)

lawfully assessed, to wit:

Kind of Tax (a)	Tax Period Ended (b)	Assessment Date (c)	Identifying Number (d)	Unpaid Balance of Assessment (e)
6672	12-31-80	12-27-83	216-48-5114	24,579.75
6672	06-30-83	04-11-85	216-48-5114	113,945.22
6672	12-31-80	12-27-83	219-48-7384	30,800.07
6672	06-30-83	04-11-85	219-48-7384	114,128.17
			Total ▶	$ 283,453.21

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

Whereas, the lien of the United States, Federal Number 5291106998 528909701, 528909702, 529110538 &, for said tax has attached to certain property described as: SEE ATTACHMENT EXHIBIT - A

FED/LN 528909702 #
RECD FEE 3.00

RECEIVED
CLERK, CIRCUIT COURT
91 SEP 12 AM 10: 11
QUEEN ANNE'S COUNTY

(Use this space for continued description of property)

Whereas, the District Director of Internal Revenue has determined that upon the payment of the sum of Thirty five thousand & 00/100 ---------- dollars ($ 35,000.00 --------) which amount is equal to the amount with respect to which the tax lien is subordinated and is 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, has authorized the issuance, under the provisions of section 6325(d)(1) of the Internal Revenue Code, of a certificate subordinating the tax lien of the United States;

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 to the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(d)(1) of the Internal Revenue Code, subordinate the aforesaid tax lien, in the amount heretofore stated to the instrument herein described as Deed of Trust/Mortgage in the amount of $47,000.00 to be held by the Centreville National Bank of Maryland.

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, wherever situated.

Witness my hand at Baltimore, Maryland, on this, the 19th day of July, 19 91.

Signature H. J. Hightower BY: Joanne Howard	Title Chief, Special Procedures Branch

Note: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Subordination of Federal Tax Lien. Rev. Rul. 71-486, 1971-2 C.B. 409

ALL that lot of ground, situate, lying and being in the Sixth Election District of Queen Anne's County, State of Maryland and described as follows, that is to say:

BEGINNING for the same at a concrete monument found at the intersection of the division line between the lands of Milford Usilton (see T.S.P. 2/312), the lands of Dudley Roe (see T.S.P. 21/266), and the herein described lands. Said monument further being the terminus of the North 35 degrees 15 minutes West 38 8/10 perch line of that conveyance from Frances Butler to Dudley G. Roe by deed dated April 23, 1955, and recorded among the land records of Queen Anne's County, Maryland in Liber T.S.P. No. 21, folio 266;

THENCE, leaving said beginning point so fixed, and binding on the aforementioned division line between the Milford Usilton lands and the herein described lands, North 25 degrees 24 minutes 34 seconds West 817.18 feet to an iron pipe set in the ditch line;

THENCE, leaving said Usilton outline and running for 21 new lines of division through the lands of Holton J. Gannon (see C.W.C. 27/639), 19 of said lines being by and with the centerline of said ditch, South 66 degrees 58 minutes 05 seconds East 58.90 feet to a point, South 66 degrees 58 minutes 05 seconds East 22.18 feet to a point, South 69 degrees 32 minutes 14 seconds East 42.16 feet to a point, South 34 degrees 34 minutes 22 seconds East 47.74 feet to a point, South 64 degrees 53 minutes 11 seconds East 41.15 feet to a point, South 36 degrees 34 minutes 23 seconds East 45.60 feet to a point, South 57 degrees 28 minutes 05 seconds East 64.52 feet to a point, South 21 degrees 29 minutes 56 seconds East 16.75 feet to a point, South 54 degrees 48 minutes 46 seconds East 39.07 feet to a point, South 74 degrees 52 minutes 49 seconds East 81.79 feet to a point, South 27 degrees 37 minutes 53 seconds East 79.77 feet to a point, South 48 degrees 48 minutes 57 seconds East 82.40 feet to a point, South 40 degrees 40 minutes 15 seconds East 6136 feet to a point, South 04 degrees 47 minutes 03 seconds West 40.17 feet to a point, South 21 degrees 17 minutes 50 seconds East 114.92 feet to a point, South 20 degrees 07 minutes 03 seconds East 155.57 feet to a point, South 61 degrees 03 minutes 01 second East 257.92 feet to a point, South 53 degrees 25 minutes 37 seconds East 63.95 feet to a point, South 29 degrees 35 minutes 49 seconds East 39.42 feet to an iron pipe set in the aforementioned ditch line;

THENCE, still running for new lines of division through the lands of Holton J. Gannon, South 08 degrees 55 minutes 38 seconds West 672.47 feet to an iron pipe set and South 23 degrees 40 minutes 18 seconds West 840.24 feet to an iron pipe set in the northwesternmost right-of-way line of Roe-Ingleside Road (fifty feet wide);

THENCE, binding on said right-of-way, South 81 degrees 41 minutes 04 seconds West 200.00 feet to an iron pipe set;

THENCE, leaving said right-of-way line and binding on the aforementioned division line between the lands of Dudley Roe and the herein described lands, North 06 degrees 50 minutes 20 seconds West 406.11 feet to a corner tree found, passing in transit a stone found 1.33 feet from the beginning thereof;

THENCE, still with said division line, North 32 degrees 37 minutes 22 seconds East 758.58 feet to a stone found and North 25 degrees 24 minutes 34 seconds West 640.27 feet to the place of beginning. Containing in all 16.511 acres of land, more or less, as surveyed by J. R. McCrone, Jr., Inc., Registered Engineers and Land Surveyors, in October, 1973.

TOGETHER with an additional tract of triangular shape, fronting 100 feet on Roe-Ingleside Avenue and being adjacent to the South 23 degrees 40 minutes 18 seconds West 840.24-foot line of the above described parcel, both tracts being shown on a plat as surveyed by J. R. McCrone, Jr., Inc., Registered Professional Engineers and Surveyors, dated October 1, 1973, and recorded among the land records of Queen Anne's County, Maryland, in Liber C.W.C. No. 81, folio 713, and totalling together 17.50 acres, more or less.

BEING the same land which was granted unto the said Melvin F. Hickman and Linda J. Hickman, his wife, by deed from Robert J. Mansfield and wife dated March 20, 1987 and recorded March 20, 1987 among said land records in Liber M.W.M. No. 274, folio 519.

1354

No. 1355

United States

vs.

Paul Wallace Allen, a Corp.
Paul W. Allen Co.
211 Pricilla Manor Ct.
Steamville, WV.
21666-9369

Notice of Tax Lien

Filed this 22nd day of June, 19 89, at 11:01 A m.
TSP1 - July 78
Marguerite W. Martin
Clerk (or Registrar).

Form 668(Y) (Rev. 1-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 Recordar of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

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

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

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

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

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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. Passbook loans

Lien # 1355

(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.

^P123: 528909987

Form 668(Y)
(Rev. January 1969)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528909987	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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 1989 JUN 22 AM 11:01 QUEEN ANNE'S COUNTY

Name of Taxpayer PAUL WALLACE ALDEN , a Corporation
PAUL W ALDEN & CO

Residence 211 NICHOLS MANOR ROAD
STEVENSVILLE, MD 21666-9369

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	12/31/86	52-1360566	06/06/88	07/06/94	4175.11
940	12/31/87	52-1360566	06/27/88	07/27/94	3915.13
941	03/31/87	52-1360566	01/30/89	03/01/95	2111.81
941	06/30/87	52-1360566	01/30/89	03/01/95	2018.28
941	09/30/87	52-1360566	07/25/88	08/24/94	1678.97
941	12/31/86	52-1360566	06/05/89	07/05/95	2274.78
				Total	$ 16174.08

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

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

the 15th day of June, 19 89.

Signature for D. M. Monemaker P. Vatta ACS

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)

Form 668(Y) (Rev. 1-69)

Part 1 - Kept By Recording Office

1355

United States

vs.

Paul Wallace Alden, 9 Corp.
Paul W. Alden & Co.
211 Nichols Meson Rd
Stevensville, MD 21666

Release of Tax Lien

Filed this 24 day of
Aug, 19 89 10:~~18~~ A.M.,
and proper entry made in
TSP Book No. 1, page 78

Marguerite W. Mankin
Clerk (or Registrar).

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

F0011 528909987

Form **668(Z)**

(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528909987	RECEIVED CLERK, CIRCUIT COURT 1989 AUG 24 AM 10:13 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 22, 19 89 is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer PAUL WALLACE ALDEN , a CORPORATION
PAUL W ALDEN & CO

Residence 211 NICHOLS MANOR ROAD
STEVENSVILLE, MD 21666-9369

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1355

Kind of Tax (e)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
940	12/31/86	52-1360566	06/06/88	07/06/94	4175.11
940	12/31/87	52-1360566	06/27/88	07/27/94	3915.13
941	03/31/87	52-1360566	01/30/89	03/01/95	2111.81
941	06/30/87	52-1360566	01/30/89	03/01/95	2018.28
941	09/30/87	52-1360566	07/25/88	08/24/94	1678.97
941	12/31/86	52-1360566	06/05/89	07/05/95	2274.78

Place of Filing

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

Total $ 16174.08

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

the 17th day of August, 19 89.

Signature	Title
Joanne Howard	Chief, SPf

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

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

U.S. GPO 1987-181-471/65749
E.I. # 36-2705514

No. 1356

United States

vs.

Frederick K. Willard

Notice of Tax Lien

Filed this 29th day of June, 19 82, at 11:46 A m.

TSP 1 Pd to TP

Marguerite W. Mankin

Clerk (or Registrar).

Form 668(Y) (Rev. 1-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1356

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.

^P020: 528910422

Form 668(Y) (Rev. January 1989)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528910422	

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

Residence 120 WEST WATER STREET
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)
6672	06/30/85	215-40-6970	08/03/88	09/02/94	5044.23
6672	09/30/85	215-40-6970	08/03/88	09/02/94	5248.26
6672	12/31/85	215-40-6970	08/03/88	09/02/94	4161.22

RECEIVED
CLERK CIRCUIT COURT
1989 JUN 29 AM 10 46
QUEEN ANNE'S COUNTY

Place of Filing

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

Total $ 14453.71

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

the 22nd day of June, 19 89.

Signature D. M. Moremaker
for D. Gordon

Title Revenue Officer
52-01-2645

(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. 1-89)

Part 1 - Kept By Recording Office

1356

United States

vs.

Release of Tax Lien

Filed this 7th day of

August, 19 89 10:12A M.,

and proper entry made in

TSP Book No. 1, page 78

Marguerite W. Martin

Clerk (or Registrar).

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

PAID: 528910422

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

104

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528910422	RECEIVED CLERK, CIRCUIT COURT 1989 AUG -7 AM 10 12 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on June 29, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer FREDERICK L. WILLARD

Residence 120 WEST WATER STREET
CENTREVILLE, MD 21617

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1356

Kind 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	06/30/85	215-40-6970	08/03/88	09/02/94	5044.23
6672	09/30/85	215-40-6970	08/03/88	09/02/94	5248.26
6672	12/31/85	215-40-6970	08/03/88	09/02/94	4161.22
**********	**********	**********	**********	**********	**********

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

Total $ 14453.71

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

the 2nd day of August, 19 89

Signature [signature]

Title Chief, SPf

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

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

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

E.I. # 36-2705514

No. 1357

United States

vs.

Joel A. Carroll

Notice of Tax Lien

Filed this 30 June day of June, 19 89, at 10:30 A m.

TSP 1 Folio 78

Marguerite W. Mendez

Clerk (or Registrar).

Form 668(Y) (Rev. 1-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 I[illegible]terests, Mechanic's Lienors, And Judgm[illegible] Lien Creditors.** — The lien imposed by section 6321 s[illegible] not be valid as against any purchaser, holder of a secu[illegible] interest, mechanic's lienor, or judgment lien creditor until no[illegible] thereof which meets the requirements of subsection (f) [illegible] been filed by the Secretary.

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

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

(A) Under State Laws

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

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

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

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

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

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

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

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

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1357

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.

^P004: 528910244

Form 668(Y) (Rev. January 1989)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528910244	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 JUN 30 AM 10 30
QUEEN ANNE'S COUNTY

Name of Taxpayer JOEL A CARROLL

Residence BOX 18 THOMPSON CREEK ROAD
STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (a), 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	03/31/86	482-32-3433	01/09/89	02/08/95	17953.88

Place of Filing

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

Total $ 17953.88

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

the 20th day of June, 19 89.

Signature S. Gardner
for V. Scye

Title Revenue Officer
52-01-2629

(**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. 1-89)

Part 1 - Kept By Recording Office

No. 1358

United States

vs.

W. A. Thomas + Son, Kerr

Notice of Tax Lien

Filed this 5th day of July, 1989, at 11:08 A m.

Marguerite W. Mashino

Clerk (or Registrar).

Form 668(Y) (Rev. 1-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien impoeed by section 6321 shall arise at the time the assessment la made and shall continue until the liability for the amount so aeeessed (or a judgment againet the taxpayer arising out of euch liability) is satiefied 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 Judgm Lien Creditors.** — The lien imposed by section 6321 not be valid as against any purchaser, holder of a sec interest, mechanic'e lienor, or)udgment lien creditor until n thereof which meets the requirements of subsection (f) been filed by the Secretary.

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

(1) Place For Filing - The notice referred to in eubsection (a) shall be filed -

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental eubdivision), ae designated by the laws of euch State, in which the property eubject to the lien is situated; and

(ii) Personal Property - In the caee of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental eubdivision), as designated by the lawe ot euch State, in which the property subject to the lien is eituated; or

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

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

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

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

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

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

(3) Form - The form and content of the notice referred to in subsection (a) ehall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provieion of law regarding the torm 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 # 1358

10. Pasebook loans

(g) **Refiling Of Notice.** — For purposee of thie 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 ae filed on the date on which it ie filed (in accordance with eubsection (f)) after the axpiration of euch refiling period.

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

(A) tf -

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

(ii) In the case of real property, the fact of refiling is antered and recorded in an index to the extent required by eubeection (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 aleo filed in accordance with subsection (f) in the State in which such residence is located.

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

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

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

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

(a) **Release Of Lien.** — Subject to such regulations ae the Secretary may prescribe, the Secretary shalt leeue a certificate of releaee of any lien imposed with reepect 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 aseessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted - There is furnished to the Secretary and accepted by him a bond that is conditioned upon the payment of the amount assessed, togather with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to tarms, conditions, and form of the bond and eureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

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

(2) Disclosura of amount of outstanding lien. - If a notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by euch lien may be dieclosed to any person who turnishes satisfactory written evidence that he hae a right in the property eub)ect to euch lien or intende to obtain a right in euch property.

^P043: 528910764

Form 668(Y)
(Rev. January 1989)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528910764	

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

1989 JUL -5 AM 11:08
QUEEN ANNE'S COUNTY

Name of Taxpayer W A THOMAS & SON INC , a Corporation

Residence BOX 98
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)
941	12/31/85	52-1045396	04/28/86	05/28/92	18574.08
941	03/31/86	52-1045396	08/18/86	09/17/92	14694.32
941	06/30/86	52-1045396	09/29/86	10/29/92	18605.26
941	09/30/86	52-1045396	04/06/87	05/06/93	23207.23
941	12/31/86	52-1045396	04/13/87	05/13/93	12721.17
940	12/31/85	52-1045396	06/23/86	07/23/92	2506.25
				Total	$ 90308.31

Place of Filing

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

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

the 27th day of June, 19 89.

Signature	Title
S Gardner for L. Miles	Revenue Officer 52-01-2644

(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. 1-89)

Part 1 - Kept By Recording Office

No. 1359

United States

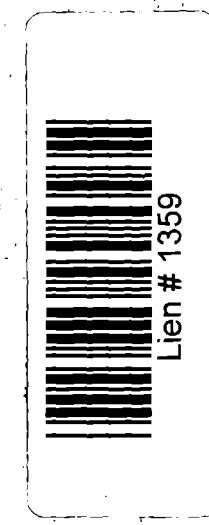
vs.

William S. &
Mildred Wyatt

Notice of Tax Lien

Filed this 6th day of July, 1989, at 10:00 A m.
TSP 1, folio 78
Marguerite O. Medlin
Clerk (or Registrar)

Form 668-F (Rev. 2-85)



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

Department of the Treasury — Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial number	*For Optional Use by Recording Office*
BALTIMORE	528908903	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes *(including interest and penalties)* have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 JUL -6 AM 10:06
QUEEN ANNE'S COUNTY

Name of taxpayer
William S. & Mildred Wyatt

Residence
Metapeake Estates
Stevensville, Maryland 21666

Kind of Tax (a)	MFT (b)	Tax Period Ended (c)	Date of Assessment (d)	Identifying Number (e)	Unpaid Balance of Assessment (f)
1040	30	12-31-78	06-06-83	220-21-2315*	$ 1,137.55
Place of filing	Clerk of The Circuit Court Queen Anne County Centreville, Maryland 21617			**Total** ►	$ 1,137.55

Notice of Federal Tax Lien Refiling

IRS serial number 528911067 Recorder's identification number _____

Notice filed with Clerk of the Circuit Court-Queen Anne County, Centreville Maryland 21617 Date 07-05-89

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

Signature Linda Rivera For Lois Bull Title Revenue Officer

This notice was prepared and signed at Baltimore, Maryland

on this the 25 day of May, 19 89.

Signature Linda Rivera For Lois Bull 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.

1359

Wm. A. + Mildred Wyatt

TSP 1 folio 78

1359

12/2/03

Form 668 (Z)
(Rev. 10-2000)

3275 Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:
WAGE & INVESTMENT AREA #2
Lien Unit Phone: (410) 962-1871

Serial Number
528911067

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 July 06 1989, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
2003 DEC 12 PM 2:54
QUEEN ANNE'S COUNTY

Name of Taxpayer
WILLIAM S & MILDRED WYATT

Residence MATAPEAKE ESTATES
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

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

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1978	220-21-2315*	06/06/1983	07/06/1989	1137.55

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

Total $ 1137.55

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

the 01st day of December, 2003.

Signature K. L. Blunt Title Compliance Technical Support Manager

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

Part 1 - RECORDING OFFICE

Form **668 (Z)** (Rev. 10-2000)
CAT. NO 600261

No. 1360

United States

vs.

Raymond + Brenda + Bender

Notice of Tax Lien

Filed this 10th day of July, 1989, at 10:42 a.m.

Recorded in Liber 28, Page 1, &c.

Marjorie W. Mendez
Clerk (or Registrar).

Form 668(Y) (Rev. 1-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1360

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.

^P004: 528910838

Form 668(Y)
(Rev. January 1989)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528910838	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 JUL 10 AM 10:49
QUEEN ANNE'S COUNTY

Name of Taxpayer RAYMOND & BRENDA F BENDER

Residence ROUTE 2 BOX 311
CENTREVILLE, MD 21617-9463

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	187-32-6670	02/15/88	03/16/94	4498.91

Place of Filing

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

Total $ 4498.91

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

the 29th day of June, 19 89.

Signature for D. M. Monematter P. Votta ACS

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)

Form **668(Y)** (Rev. 1-89)

Part 1 - Kept By Recording Office

1360

United States

vs.

Raymond & Brenda F. Berden

Release of Tax Lien

Filed this 23 day of

Nov, 1990 M.,

and proper entry made in

TSP Book No. 1, page 78

Marguerite Wheeler

Clerk (or Registrar).

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

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

Ø

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528910838	1990 NOV 23 AM 10:15

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 10, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer: RAYMOND & BRENDA F BENDER

Residence: ROUTE 2 BOX 311
CENTREVILLE, MD 21617-9463

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1360

Kind 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	187-32-6670	02/15/88	03/16/94	4498.91

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

Total $ 4498.91

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

the 15th day of November, 19 90.

Signature: Joanne Howard

Title: Chief, SPf

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

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

☆ U.S. GPO 1989 JKT. 242-506/06642

No. 1361

United States

vs.

Lenny L. Spier
Exterior Home Design
45 Prospect Bay Rd. W
Greenville, Md. 21638

Notice of Tax Lien

Filed this 14th day of July, 19 89, at 9:59 A m.
TSP, Fdis 78
Margarita W. Marker
Clerk (or Registrar).

Form 668(Y) (Rev. 1-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1361

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.

^P136: 528911279

Form 668(Y)
(Rev. January 1989)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528911279	

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

RECEIVED
CLERK'S OFFICE
1989 JUL 14 AM 9 59
QUEEN ANNE'S COUNTY

Name of Taxpayer: LENNY L SPICER
EXTERIOR HOME DESIGN

Residence: 115 PROSPECT BAY DR W
GRASONVILLE, MD 21638-9639

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	12/31/88	52-1069463	03/20/89	04/19/95	327.11
941	06/30/88	52-1069463	11/14/88	12/14/94	8145.79
941	09/30/88	52-1069463	11/28/88	12/28/94	2153.68
941	12/31/88	52-1069463	03/27/89	04/26/95	7632.58
				Total	$ 18259.16

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

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

the 7th day of July, 19 89.

Signature: for [signature] ACS

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)

Form 668(Y) (Rev. 1-89)

Part 1 - Kept By Recording Office

13601

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528911279	RECEIVED CLERK CIRCUIT COURT 1990 FEB -7 AM 10:39 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 14, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
LENNY L SPICER
EXTERIOR HOME DESIGN

Residence
115 PROSPECT BAY DR W
GRASONVILLE, MD 21638-9639

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1361

Kind 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	12/31/88	52-1069463	03/20/89	04/19/95	327.11
941	06/30/88	52-1069463	11/14/88	12/14/94	8145.79
941	09/30/88	52-1069463	11/28/88	12/28/94	2153.68
941	12/31/88	52-1069463	03/27/89	04/26/95	7632.58

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

Total $ 18259.16

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

the 1st day of February, 19 90.

Signature Joanne Howard

Title Chief, SPf

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

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

U.S. GPO 1987-181-471/65749
E.I. # 36-2705514

No. 1362

United States

vs.

Wilford L. Tingle
Tingle Concrete Construction
P.O. Box 312
Brownsville, Md.

Notice of Tax Lien

Filed this 14th day of July, 1989, at 10:00 A.m.

TSD 1 Fil. 78

Marguerite W. Marker
Clerk (or Registrar).

Form 668(Y) (Rev. 1-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1362

(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.

^P133: 528911275

Form 668(Y)
(Rev. January 1989)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD.	528911275	

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

RECEIVED
CLERK'S OFFICE
1989 JUL 11 AM 10:00
QUEEN ANNE'S COUNTY

Name of Taxpayer: WILFORD L TINGLE
TINGLES CONCRETE CONSTRUCTION

Residence: P O BOX 312
GRASONVILLE, MD 21638-0312

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/87	52-0915021	08/01/88	08/31/94	132.96
941	12/31/86	52-0915021	08/01/88	08/31/94	113.09
941	12/31/87	52-0915021	08/01/88	08/31/94	6326.38
				Total	$ 6572.43

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

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

the 7th day of July, 19 89.

Signature	Title
for K R Kelly ACS	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)

Form 668(Y) (Rev. 1-89)

Part 1 - Kept By Recording Office

1362

United States

vs.

Wilford L. Tingle
Tingles Concrete
Construction

Release of Tax Lien

Filed this 18th day of
Nov, 19 92 11:56A M.,
and proper entry made in
TSP1 Book No. 1, page 78

MARGUERITE W. MANKIN, CLERK
Clerk (or Registrar).

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

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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528911275	RECEIVED CLERK, CIRCUIT COURT 92 NOV 18 AM 11:56 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 14, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer WILFORD L TINGLE
TINGLES CONCRETE CONSTRUCTION

Residence P O BOX 312
GRASONVILLE, MD 21638-0312

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1362

Kind 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	52-0915021	08/01/88	08/31/94	113.09
941	03/31/87	52-0915021	08/01/88	08/31/94	132.96
941	12/31/87	52-0915021	08/01/88	08/31/94	6326.38

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

Total $ 6572.43

This certificate was prepared and signed at BALTIMORE, MD, on this, the 12th day of November, 19 92.

Signature L. Howard **Title** Chief, SPf

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

☆U.S. GOVERNMENT PRINTING OFFICE: 1993—312-746/70412

E.I. NO. 25-0501000

No. 1363

United States

vs.

B+H Fuel, Inc.
Rt 301 + Rt 304
Centreville, Md
21617

Notice of Tax Lien

Filed this 14th day of July, 19 89, at 10:00 A m.

TSP 1 Folio 78

Marguerite W. Marker
Clerk (or Registrar).

Form 668(Y) (Rev. 1-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1363

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.

^P002: 528911109

Form 668(Y) (Rev. January 1989)

50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528911109	RECEIVED CLERK, CIRCUIT COURT 1989 JUL 14 AM 10:00 QUEEN ANNE'S COUNTY

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

Name of Taxpayer B & H FUEL, INC. , a Corporation

Residence RT 301 & RT 304
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)
941	06/30/87	51-0272845	11/07/88	12/07/94	15280.70
941	09/30/87	51-0272845	11/07/88	12/07/94	16186.65
941	12/31/87	51-0272845	11/07/88	12/07/94	15286.60
941	03/31/88	51-0272845	11/07/88	12/07/94	14596.51
941	09/30/88	51-0272845	12/19/88	01/18/95	194.88

Place of Filing

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

Total $ 61545.34

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

the 6th day of July, 19 89.

Signature D. M. Nonemaker for D. Thorn

Title Revenue Officer 52-01-2623

(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. 1-89)

Part 1 - Kept By Recording Office

1363

United States

vs.

Release of Tax Lien

Filed this _____ **day of**

_____ **, 19** _____ **M.,**

and proper entry made in _____

_____ **Book No.** _____**, page** _____

_____

Clerk (or Registrar).

Form 668 (Rev. 9-83)

R. R. Price, Jr.

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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528911109	

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 14, 1989, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of taxpayer

B & H Fuel, Inc. , a Corporation

Residence Rt. 301 & Rt. 304
Centreville, MD 21617

REL. # 0 #
RECD FEE 3.00

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/87	51-0272845	11/07/88	12/07/94	15280.70
941	09/30/87	51-0272845	11/07/88	12/07/94	16186.65
941	12/31/87	51-0272845	11/07/88	12/07/94	15286.60
941	03/31/88	51-0272845	11/07/88	12/07/94	14596.51
941	09/30/88	51-0272845	12/19/88	01/18/95	194.88

RECEIVED
CLERK, CIRCUIT COURT
91 DEC -3 AM 11:50
QUEEN ANNE'S COUNTY

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

Total $ 61545.34

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

the 2nd day of December, 1991

Signature Kirk Sterling Jr

Title Acctg Group Manager

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

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

Part 3 – To be used for recording Purposes

No. 1364

United States

vs.

Melvin L. & Linda J. Hoodman

Notice of Tax Lien

Filed this 17th day of July, 1989, at 9:56 A m.

TSP, Folio 78

Marguerite W. Madden

Clerk (or Registrar).

Form 668(Y) (Rev. 1-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 Judgme Lien Creditors.** — The lien imposed by section 6321 sh not be valid as against any purchaser, holder of a secu interest, mechanic's lienor, or judgment lien creditor until not thereof which meets the requirements of subsection (f) t 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 # 1364

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.

Form 668(Y)
(Rev. January 1989)

50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528911372	RECORDED CLERK, CIRCUIT COURT 1989 JUL 17 AM 9:56 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 MELVIN F & LINDA J HICKMAN

Residence RD 1, BOX 100-Z
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	12/31/88	216-48-5114	07/03/89	08/02/95	8523.68

Place of Filing

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

Total $ 8523.68

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

the 10th day of July, 19 89.

Signature for D. Gordon

Title Revenue Officer
52-01-2645

(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. 1-89)

Part 1 - Kept By Recording Office

1364

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

*P004: 528911372

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

104

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528911372	

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 17, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

1989 SEP -1 AM 9:50
QUEEN ANNE'S COUNTY
CLERK CIRCUIT

Name of Taxpayer MELVIN F & LINDA J HICKMAN

Residence RD 1, BOX 100-Z
CENTREVILLE, MD 21617

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1364

Kind 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	12/31/88	216-48-5114	07/03/89	08/02/95	8523.68

Place of Filing

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

Total $ 8523.68

This certificate was prepared and signed at BALTIMORE, MD, on this, the 30th day of August, 19 89.

Signature Joann Howard

Title Chief, SPf

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

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

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

E.I. # 36-2705514

No. 1365

United States

vs.

Ralph Y. Roberts
2161a
Realty Structures

Notice of Tax Lien

Filed this 17th day of July, 19 89, at 9:56 a.m.

Clerk (or Registrar).

Form 668(Y) (Rev. 1-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

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

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

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

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

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

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

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

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

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1365

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.

^P032: 528911418

Form 668(Y) (Rev. January 1988)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528911418	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 JUL 17 AM 9:56
QUEEN ANNE'S COUNTY

Name of Taxpayer RALPH T ROBERTS
D/B/A QUALITY STRUCTURES

Residence PO BOX 161
SUDLENSVILLE, 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)
940	12/31/84	52-1147858	01/09/89	02/08/95	398.74
940	12/31/85	52-1147858	01/09/89	02/08/95	1136.01
				Total	$ 1534.75

Place of Filing

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

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

the 11th day of July, 19 89.

Signature for W. Ames

Title Revenue Officer
52-01-2628

(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. 1-89)

Part 1 - Kept By Recording Office

No. 1366

United States

vs.

Bay County, Ohio

Notice of Tax Lien

Filed this 27th day of July, 19 88, at 10:43 A.M.

In Pl. Bks 78, Marquette Co., Michigan

Clerk (or Registrar)

Form 668(Y) (Rev. 1-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes.

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

Sec. 6322. Period Of Lien.

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

Lien # 1366

(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.

^P030: 528911610

Form 668(Y) (Rev. January 1989)

50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528911610	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 JUL 26 AM 10 13
QUEEN ANNE'S COUNTY

Name of Taxpayer BAY CARPETS INC. , a Corporation

Residence RT. S 50 & 456
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)
941	03/31/87	52-1297894	09/05/88	10/05/94	1730.62
941	06/30/87	52-1297894	07/25/88	08/24/94	9804.41
941	09/30/87	52-1297894	08/15/88	09/14/94	8605.00
941	12/31/87	52-1297894	07/25/88	08/24/94	7983.63
940	12/31/87	52-1297894	07/04/88	08/03/94	224.22

Place of Filing

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

Total $ 28347.88

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

the 17th day of July, 19 89.

Signature for K. Sterling

Title Revenue Officer
52-01-2630

(**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. 1-89)

Part 1 - Kept By Recording Office

13666

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

^P003: 528911610

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

104

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528911610	

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 26, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
1989 NOV -7 AM 10 44
CLERK'S OFFICE
QUEEN ANNE'S COUNTY

Name of Taxpayer
BAY CARPETS INC. , a CORPORATION

Residence
RT. S 50 & 456
QUEENSTOWN, MD 21658

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
TSP 1	78	n/a	1366

Kind 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	03/31/87	52-1297894	09/05/88	10/05/94	1730.62
941	06/30/87	52-1297894	07/25/88	08/24/94	9804.41
941	09/30/87	52-1297894	08/15/88	09/14/94	8605.00
941	12/31/87	52-1297894	07/25/88	08/24/94	7983.63
940	12/31/87	52-1297894	07/04/88	08/03/94	224.22
**********	**********	**********	**********	**********	**********

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

Total $ 28347.88

This certificate was prepared and signed at BALTIMORE, MD, on this, the 1st day of November, 19 89.

Signature Joanne Howard

Title Chief, SPf

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

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

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

E.I. # 36-2705514

No. 1367

United States

vs.

Treasury Revenue Corp. of Delaware

Notice of Tax Lien

Filed this 2nd day of Oct., 1989 at 11:33 a.m.

Marguerite Le Roux Reed
Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 lian is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

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

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

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

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

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

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1367

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 lian is also filed in accordance with subsection (f) in the State in which such residence is located.

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

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

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

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.

^P056: 528911894

Form 668 (Y)
(Rev. 7-89)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528911894	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 AUG -2 AM 11:33
QUEEN ANNE'S COUNTY

Name of Taxpayer: SUBWAY DEVELOPMENT CORP OF DELMAR
% S PATRICK GILSTRAP
a Corporation

Residence: 706 MARION QUIMBY DR
STEVENSVILLE, MD 21666

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/88	52-1509878	02/06/89	03/08/95	3450.70
941	12/31/87	52-1509878	01/30/89	03/01/95	3078.36
				Total	$ 6529.06

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

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

the 21st day of July, 19 89.

Signature for K. Felix P. Patta ACS

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)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

No. 1368

United States

vs.

Edward G. Gibson

Notice of Tax Lien

Filed this 2nd day of Oct., 1984 at 2:38 p.m.

Marguerite Marlin
Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1368

(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.

^P027: 528911862

Form 668 (Y) (Rev. 7-89)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528911862	

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

RECEIVED
CLERK'S OFFICE
1989 AUG -2 AM 11:33
QUEEN ANNE'S COUNTY

Name of Taxpayer EDWARD I TOLSON

Residence KENT ISLAND VILLAGE APT 27
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	12/31/83	219-36-6164	04/03/89	05/03/95	2666.32
1040	12/31/85	219-36-6164	06/02/86	07/02/92	
1040	12/31/85	219-36-6164	06/06/88	07/06/94	2370.01
1040	12/31/88	219-36-6164	05/22/89	06/21/95	304.63
				Total	$ 5340.96

Place of Filing

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

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

the 21st day of July, 19 89.

Signature for P. Vatta ACS

Title Chf. Contact ACS
52-01-0491

(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. 7-89)

Part 1 - Kept By Recording Office

1368

Form 668 (Z) 282
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	528921862	

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 02 19 89, is authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
96 AUG 28 AM 9:44
QUEEN ANNE'S COUNTY

Name of Taxpayer EDWARD I TOLSON

Residence KENT ISLAND VILLAGE APT 27
CHESTER, MD 21619

COURT RECORDING INFORMATION:
Liber Page UCC No. Serial No.
1360

Kind 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	219-36-6164	04/03/89	05/03/95	2666.32
1040	12/31/85	219-36-6164	06/02/86	07/02/92	
1040	12/31/85	219-36-6164	06/06/88	07/06/94	2370.01
1040	12/31/88	219-36-6164	05/22/89	06/21/95	304.63

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

Total $ 5340.96

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

the 20th day of August, 19 96.

Signature [signature]

Title Chief, SPf

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

PART 1 - RECORDING OFFICE

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

No. 1369

United States

vs.

Charles A. & Doris A. Kendley

Notice of Tax Lien

Filed this 2nd day of May, 19 89, at 11:35 A.M.

Marguerite W. Thrailkill

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or e judgment against the taxpayer 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 sectic 6321 shall not be valid as egainst any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor un notice thereof which meets the requirements of subsection 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) Reel Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

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

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judiciel district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

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

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

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

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

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

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1369

(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 shell be treated as filed on the date on which it is filed (in eccordance with subsection (f)) efter the expiration of such refiling period.

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

(A) If-

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

(Ii) in the case of 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 dey 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 e bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), end that is in eccordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

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

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

^P098: 528911936

Form 668 (Y)
(Rev. 7-89)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
Baltimore, MD	528911936	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 AUG -2 AM 11:33
QUEEN ANNE'S COUNTY

Name of Taxpayer CHARLES A & DORIS A LINDBERG

Residence 21 GREENWOOD SHOAL
GRASONVILLE, MD 21638-9654

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	12/31/88	326-26-2714	05/15/89	06/14/95	2105.93

Place of Filing

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

Total $ 2105.93

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

the 21st day of July, 19 89.

Signature for [signature] P. Votta ACS

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)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

1369

CHARLES A +
DORIS A LINDBERG

...E OF MARYLAND,
QUEEN ANNE'S COUNTY,
I HEREBY CERTIFY THE
HIS .....
RECEIVED FOR RECORD THIS 14
DAY OF Nov 1995 AT 9:40 P.
RE ..... AND RECORDED IN
LIBER TSP 1 Folio 78
RECORD BOOK FOR QUEEN ANNE'S
COUNTY
Scott MacGlashan

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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	528911936	

I certify that as to the following-name taxpayar, tha requirements of saction 6325 (a) of the Internal Ravanua Coda hava been satisfied for tha taxas listad balow and for all statutory additions. Tharefore, tha lien provided by Code section 6321 for these taxas and additions has been ralaased. Tha propar officer in tha offica whara the notice of internal revanua tax lien was filad on August 02 19 89, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
95 NOV 14 AM 9:20
QUEEN ANNE'S COUNTY

Name of Taxpayer CHARLES A & DORIS A LINDBERG

Residence 21 GREENWOOD SHOAL
GRASONVILLE, MD 21638-9654

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1369

Kind 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	12/31/88	326-26-2714	05/15/89	06/14/95	2105.93

Place of Filing

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

Total $ 2105.93

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

the 07th day of November, 19 95.

Signature	Title
	Chief, SPf

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

PART 1 - RECORDING OFFICE

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

No. 1370

United States

vs.

Borzo D. + Christine C. Nordson

Notice of Tax Lien

Filed this 11th day of August, 19 82, at 11:24 A m.

FSP, Feb. 78

Margueith w/Mueller

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1370

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.

^P088: 528912553

Form 668 (Y)
(Rev. 7-89)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528912553	

RECEIVED
CLERK CIRCUIT COURT
1989 AUG 11 AM 11:21
QUEEN ANNE'S COUNTY

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

Name of Taxpayer GEORGE D & CHRISTINE C DODSON

Residence RT 2 BOX 559
CHESTER, MD 21619-9524

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	12/31/87	163-38-4663	06/06/88	07/06/94	2535.78
1040	12/31/88	163-38-4663	05/29/89	06/28/95	3454.32
				Total	$ 5990.10

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

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

the 3rd day of August, 19 89.

Signature for S Gardner P. Votta ACS

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)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

1370

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)

RECEIVED
DEC 10 11 25 AM '92
SPECIAL PROCEDURES
DISTRICT

Form 668(Z)
(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528912553	

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 11, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

FILED
AUG 0 [illegible] 1992
CIRCUIT COURT
FOR

Name of Taxpayer: GEORGE D & CHRISTINE C DODSON

Residence: RT 2 BOX 559
CHESTER, MD 21619-9524

COURT RECORDING INFORMATION:

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	163-38-4663	06/06/88	07/06/94	2535.78
1040	12/31/88	163-38-4663	05/29/89	06/28/95	3454.32
**********	**********	**********	**********	**********	**********

RECEIVED
92 AUG 17 PM 12:46
CLERK, CIRCUIT COURT
QUEEN ANNE'S COUNTY

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

Total: $ 5990.10

This certificate was prepared and signed at BALTIMORE, MD, on this, the 30th day of July, 19 92.

Signature	Title
[signature]	Chief, SPf

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

CAT. NO. 60026I

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

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

E.I. NO. 25-0501000

No. 1371

United States

vs.

Frederic L. & Vera Regimbal

Notice of Tax Lien

Filed this 11th day of August, 19 89, at 11:22 A m.

TSD 1 Folio 78

Marguerite W. Rankin

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1371

(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.

Form **668 (Y)**
(Rev. 7-89)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number
BALTIMORE, MD	528912335

For Optional Use by Recording Office

1989 AUG 11 AM 11:22
CLERK, CIRCUIT COURT
QUEEN ANNE'S COUNTY

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

Name of Taxpayer FREDERIC L & VERA M REGEIMBAL

Residence RT 1 BOX 248K
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	12/31/85	578-22-0973	07/11/88	08/10/94	407.50
1040	12/31/86	578-22-0973	01/04/88	02/03/94	4543.56
				Total	$ 4951.06

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

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

the 2nd day of August, 19 89.

Signature S Gardner
for K. Sterling

Title REVENUE OFFICER
52-01-2630

(**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. 7-89)

Part 1 - Kept By Recording Office

1371

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)

^P054: 528912335

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

0

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528912335	

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 11, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED CLERK, CIRCUIT COURT 1989 NOV -7 AM 10 44 QUEEN ANNE'S COUNTY

Name of Taxpayer FREDERIC L & VERA M REGEIMBAL

Residence RT 1 BOX 248K
QUEENSTOWN, MD 21658

COURT RECORDING INFORMATION:

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/85	578-22-0973	07/11/88	08/10/94	407.50
1040	12/31/86	578-22-0973	01/04/88	02/03/94	4543.56

Place of Filing

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

Total $ 4951.06

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

the 30th day of October, 19 89.

Signature	Title
Joanne Howard	Chief, SPf

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

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

U.S. GPO 1987-181-471/65749
E.I. # 36-2705514

No. 1372

United States

vs.

Gerald N. & Lydia B. Daugherty

Notice of Tax Lien

Filed this 11th day of August, 19 89, at 11:22 A m.

TSP 1 Fol. 78

Margarette W. Mathews

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

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

(A) Under State Laws

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

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

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

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

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

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

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

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

Lien # 1372

(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.

^P077: 528912162

Form 668 (Y) (Rev. 7-89)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number
Baltimore, MD	528912162

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

For Optional Use by Recording Office

RECEIVED
CLERK'S OFFICE
1989 AUG 11 AM 11:22
QUEEN ANNE'S COUNTY

Name of Taxpayer JERALD N & LYDIA G SLAUGHTER

Residence 701 MARION QUIMBY
STEVENSVILLE, MD 21666

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/84	247-68-5704	11/28/88	12/28/94	303.41
1040	12/31/85	247-68-5704	11/28/88	12/28/94	5797.21
				Total	$ 6100.62

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

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

the 27th day of July, 19 89.

Signature for P. Votta: S Gardner ACS

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)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

1372

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

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

O

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528912162	RECEIVED CLERK, CIRCUIT COURT 91 MAY 31 AM 10: 22 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 11, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer JERALD N & LYDIA G SLAUGHTER

Residence 701 MARION QUIMBY
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/84	247-68-5704	11/28/88	12/28/94	303.41
1040	12/31/85	247-68-5704	11/28/88	12/28/94	5797.21
**********	**********	**********	**********	**********	**********

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

Total $ 6100.62

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

the 23rd day of May, 19 91.

Signature Joanne Howard **Title** Chief, SPf

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

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

No. 1373

United States

vs.

Kent Island Yacht Service Inc.
& Corp.
P.O. Box 260
Chester, MD. 21619

Notice of Tax Lien

Filed this 14th day of Aug, 19 89, at 10:35 A m.

TSP1, Feb 78

Marguerite W. Martin
Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

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

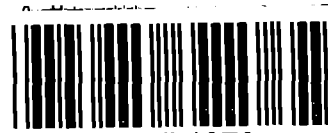
(B) Personal Property - in the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

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 - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1373

for A 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 II is also filed in accordance with subsection (f) in the State in which such residence is located.

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

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

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

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.

^P016: 528912666

Form 668 (Y) (Rev. 7-89)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528912666	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 AUG 14 AM 10 35
QUEEN ANNE'S COUNTY

Name of Taxpayer KENT HAVEN YACHT SERVICES INC , a Corporation

Residence P. O. BOX 260
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	12/31/82	52-1247904	10/15/84	11/14/90	1953.54
940	12/31/84	52-1247904	02/09/87	03/11/93	2689.34
940	12/31/85	52-1247904	02/01/88	03/02/94	4879.81
				Total	$ 9522.69

Place of Filing

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

This notice was prepared and signed at BALTIMORE, MD, on this, the 7th day of August, 19 89.

Signature J. Hardin for L. Bull

Title REVENUE OFFICER 52-01-2627

(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. 7-89)

Part 1 - Kept By Recording Office

No. 1374

United States

vs.

Matthew Lyle Ellison
616 Old Lone Point Rd.
Stevensville, MD.
21666

Notice of Tax Lien

Filed this 14th day of Aug, 19 89, at 10:35 A.m.

TSP 1, folio 78

Marguerite W. Nardini
Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1374

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.

^F013: 528912663

Form 668 (Y) (Rev. 7-89)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528912663	

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

RECORDED
CLERK CIRCUIT COURT
1989 AUG 14 AM 10 35
QUEEN ANNE'S COUNTY

Name of Taxpayer MATTHEW LYLE ELLISON

Residence 616 OLD LOVE POINT RD
STEVENSVILLE, MD 21666

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

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	03/31/85	52-1383133	06/22/87	07/22/93	1515.74
941	06/30/85	52-1383133	06/29/87	07/29/93	2604.86
941	09/30/85	52-1383133	06/22/87	07/22/93	2952.52
941	12/31/85	52-1383133	06/22/87	07/22/93	3516.97
941	03/31/86	52-1383133	07/13/87	08/12/93	10374.65
941	06/30/86	52-1383133	06/22/87	07/22/93	5081.99
941	09/30/86	52-1383133	09/21/87	10/21/93	1639.50
941	12/31/86	52-1383133	06/29/87	07/29/93	5239.77
941	03/31/87	52-1383133	06/29/87	07/29/93	12560.45
941	12/31/87	52-1383133	02/22/88	03/23/94	1352.20
941	03/31/88	52-1383133	06/13/88	07/13/94	2106.62

Place of Filing

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

Total $ 48945.27

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

the 7th day of August, 19 89.

Signature A. Gardner for L. Bull

Title REVENUE OFFICER
52-01-2627

(**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. 7-89)

Part 1 - Kept By Recording Office

1374

United States

vs.

Matthew Lyle
Ellison

Release of Tax Lien

Filed this 26 May day of May, 19 92 12:15P M.,

and proper entry made in TSP 1

Book No. 1, page 78

TSP 1 701.078

Marguerite W. Mankin
Clerk (or Registrar).

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

MAIL TO: Capitol Title Insurance Agency, Inc.
542 Ritchie Highway
Severna Park, MD 21146

P92-03-084

Form 668(Z)
(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Baltimore	528912663	

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 14, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
92 MAY 26 PM 12:15
QUEEN ANNE'S COUNTY

Name of Taxpayer

Matthew Lyle Ellison

Residence

616 Old Love Point Road
Stevensville, Maryland 21666

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	3/31/85	52-1383133	6/22/87	7/22/93	1,515.74
941	6/30/85	52-1383133	6/29/87	7/29/93	2,604.86
941	9/30/85	52-1383133	6/22/87	7/22/93	2,952.52
941	12/31/85	52-1383133	6/22/87	7/22/93	3,516.97
941	3/31/86	52-1383133	7/13/87	8/12/93	10,374.65
941	6/30/86	52-1383133	6/22/87	7/22/93	5,081.99
941	9/30/86	52-1383133	9/21/87	10/21/93	1,639.50
941	12/31/86	52-1383133	6/29/87	7/29/93	5,239.77
941	3/31/87	52-1383133	6/29/87	7/29/93	12,560.45
941	12/31/87	52-1383133	2/22/88	3/23/94	1,352.20
941	3/31/88	52-1383133	6/13/88	7/13/94	2,106.62

Place of Filing

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

Total $ 48,945.27

MISC # 0 #
RECD FEE 3.00

This certificate was prepared and signed at 190 Admiral Cochrane Drive, Suite #170 Annapolis, Maryland 21401, on this, the 18th day of May, 19 92.

Signature James Whitaker
James Whitaker

Title Group Manager

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

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

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

E.I. #36-2705514

1374

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528912663	RECEIVED CLERK, CIRCUIT COURT 92 JUN 10 AM 10:40 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 14, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer MATTHEW LYLE ELLISON

Residence 616 OLD LOVE POINT RD
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1374

Kind 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	03/31/85	52-1383133	06/22/87	07/22/93	1515.74
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941	12/31/85	52-1383133	06/22/87	07/22/93	3516.97
941	03/31/86	52-1383133	07/13/87	08/12/93	10374.65
941	06/30/86	52-1383133	06/22/87	07/22/93	5081.99
941	09/30/86	52-1383133	09/21/87	10/21/93	1639.50
941	12/31/86	52-1383133	06/29/87	07/29/93	5239.77
941	03/31/87	52-1383133	06/29/87	07/29/93	12560.45
941	12/31/87	52-1383133	02/22/88	03/23/94	1352.20
941	03/31/88	52-1383133	06/13/88	07/13/94	2106.62

Place of Filing

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

Total $ 48945.27

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

the 4th day of June, 19 92.

Signature Joanne Howard **Title** Chief, SPf

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

CAT. NO. 60026I

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

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

E.I. NO. 25-0501000

No. 1375

United States

vs.

Larry A. Jones
308 N. Commerce
c/o Velma Speight
Centreville, MD 21617

Notice of Tax Lien

Filed this 15th day of August, 19 89, at 9:51 A.M.
TSP 1, folio 78

Marguerite W. Rankin
Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1375

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.

^P043:   528912312

Form 668 (Y) (Rev. 7-89)   70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: Baltimore, MD

Serial Number: 528912312

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1989 AUG 15 AM 9:51
QUEEN ANNE'S COUNTY

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

Name of Taxpayer: LARRY S. JONES

Residence: 308 N COMMERCE % VELMA SPEIGHT
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	12/31/82	212-22-9377	12/22/86	01/21/93	5107.89
1040	12/31/83	212-22-9377	12/29/86	01/28/93	4173.64

Place of Filing

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

Total $ 9281.53

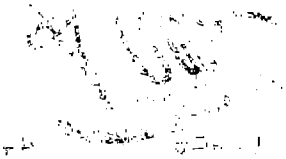
This notice was prepared and signed at Baltimore, MD, on this,

the 1st day of August, 19 89.

Signature: [signature] for K. Sterling

Title: Revenue Officer
52-01-2630

(**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)



1375

Form 668(Z) 2282
(Rev.8-97)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	528912312	

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 12, 1996, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
98 APR 27 PM 3:06
QUEEN ANNE'S COUNTY

Name of Taxpayer
LARRY S. JONES

Residence
308 N COMMERCE % VELMA SPEIGHT
CENTREVILLE, MD 21617

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
TSP	144	n/a	1375

Kind 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	12/31/1982	212-22-9377	12/22/1986	01/21/1993	5107.89
1040	12/31/1983	212-22-9377	12/29/1986	01/28/1993	4173.64
**********	**********	**********	**********	**********	**********

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

Total $ 9281.53

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

the 17th day of April, 1998

Signature

Title: Chief, SPF

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 6-97)
CAT. NO 60026I

No. 1376

United States

vs.

2 Noble Standard & Co., Kenc.

Notice of Tax Lien

Filed this 31st day of Dec, 1989, at 10:07 A.M.

Tsoll. Ohio 78

Marguerite W. Martin

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer 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 - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1376

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.

^P044: 528913271

Form 668 (Y) (Rev. 7-89)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528913271	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1999 AUG 31 AM 10 07
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 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	12/31/87	52-0634807	03/14/88	04/13/94	14679.97
941	03/31/88	52-0634807	06/06/88	07/06/94	12920.43
941	06/30/88	52-0634807	09/19/88	10/19/94	1311.50
941	09/30/88	52-0634807	12/26/88	01/25/95	13034.64
941	12/31/88	52-0634807	03/13/89	04/12/95	9604.35
941	03/31/89	52-0634807	06/12/89	07/12/95	10647.10
940	12/31/87	52-0634807	03/14/88	04/13/94	757.72

Place of Filing

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

Total $ 62955.71

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

the 21st day of August, 19 89.

Signature D Gardner
for L. RIVERA

Title REVENUE OFFICER
52-01-2625

(**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. 7-89)

Part 1 - Kept By Recording Office

1376

STATE OF MARYLAND,
QUEEN ANNE'S COUNTY, SCT.

I HEREBY CERTIFY THAT THIS Discharge of Property WAS RECEIVED FOR RECORD THIS 28 DAY OF July 19 92 AT 3:36 P M RE ..... AND RECORDED IN LIBER WSP 1 Folio 78 Jud Book RECORD BOOK FOR QUEEN ANNE'S COUNTY

MARGUERITE W. MANKIN, CLERK

$62,955.71

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

FORM **669-B**
(Rev. February 1992)

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	tspl-88	10-19-90	52-0634807	10,140.80
529023660	tspl-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 3:35
QUEEN ANNE'S COUNTY

(Use this space for continued description of property)

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 29th day of June, 19 92.

Signature H. J. Hightower By: Joanne Howard	Title Chief, Special Procedures Branch

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.

*U.S. GPO: 1992-312-711/50889

No. 1377

United States

vs.

5. Patrick Gilstrap

Notice of Tax Lien

Filed this 31st day of Sept, 1989, at 10:07 A.M.

TSPIN Lou 78

Marguerite L. Marshall

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 security interest, mechanic's lienor, or judgment lien creditor, notice thereof which meets the requirements of subsection 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 # 1377

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.

^P046: ~ 528913273

Form 668 (Y) (Rev. 7-89)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528913273	

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

CLERK'S OFFICE
1989 AUG 31 AM 10 07
QUEEN ANNE'S COUNTY

Name of Taxpayer: S PATRICK GILSTRAP

Residence: C-6 MARION QUIMBY DRIVE
STEVENVILLE, 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)
6672	06/30/86	578-54-7319	12/14/87	01/13/94	62721.05
6672	03/31/88	578-54-7319	12/12/88	01/11/95	112789.01

Place of Filing

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

Total $ 175510.06

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

the 21st day of August, 19 89.

Signature: L Gardner
for L. RIVERA

Title: REVENUE OFFICER
52-01-2625

(**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. 7-89)

Part 1 - Kept By Recording Office

1377

--*--

Form 668(Z) 2282
(Rev.8-97)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	528913273	

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

RECEIVED
CLERK, CIRCUIT COURT
98 DEC 21 PM 2:12
QUEEN ANNE'S COUNTY

Name of Taxpayer S PATRICK GILSTRAP

Residence C-6 MARION QUIMBY DRIVE
STEVENVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1377

Kind 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	06/30/1986	578-54-7319	12/14/1987	01/13/1994	62721.05
6672	03/31/1988	578-54-7319	12/12/1988	01/11/1995	112789.01
**********	**********	**********	**********	**********	**********

Place of Filing

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

Total $ 175510.06

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

the 11th day of December, 1998

Signature _____ **Title** Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 8-97)
CAT. NO 600261

No. 1378

United States

vs.

Wilson Allen

Notice of Tax Lien

Filed this 31st day of Aug, 19 59, at 10:27 a.m.

Tom Lowe

Marquette Co. Kansas

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-99)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 Llenors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's llenor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

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

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

(A) Under State Laws

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

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

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

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

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

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

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

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

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1378

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.

^F047: 528913274

Form 668 (Y) (Rev. 7-89)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528913274	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 AUG 31 AM 10 07
QUEEN ANNE'S COUNTY

Name of Taxpayer WILLIAM RIEKEN

Residence 42 READ ST.
SEAFORD, DE 19973

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	12/31/87	218-34-9234	08/22/88	09/21/94	34596.62

Place of Filing

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

Total $ 34596.62

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

the 21st day of August, 19 89.

Signature for K. STERLING

Title REVENUE OFFICER
52-01-2630

(**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. 7-89)

Part 1 - Kept By Recording Office

2188

DEL-WAPE-MARYLAND $2867.127+

August 21

1989

WILLIAM RIEKEN

42 READ ST.
SEAFORD, DE 19973

COURT RECORDING INFORMATION:
Liber Page UCC No. Serial No.
n/a n/a n/a 1378

68TZ 12/31/1987 218-34-9234 08/22/1988 09/21/1994 $4896.62
****

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

$4896.62

Baltimore, MD

Dist August 1998

Inst. 387

1378

--*--

Form 668(Z) 2282
(Rev.8-97)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	528913274	

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

RECEIVED
CLERK, CIRCUIT COURT
98 SEP -2 AM 11:20
QUEEN ANNE'S COUNTY

Name of Taxpayer: WILLIAM RIEKEN

Residence: 42 READ ST.
SEAFORD, DE 19973

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1378

Kind 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	12/31/1987	218-34-9234	08/22/1988	09/21/1994	34596.62

Place of Filing:

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

Total $ 34596.62

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

the 21st day of August, 1998

Signature: [signature]

Title: Chief, SPf

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

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 8-97)
CAT. NO 600261

No. 1379

United States

vs.

Stephen A. & Teresa A. Taylor

Notice of Tax Lien

Filed this 3rd day of Oct, 1989, at 10:07 a.m.

TS Pl, Polo 88

Marguerite W. Mead

Clerk (or Registrar).

Form 668 (Y) (Rev.-7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection has been filed by the Secretary.

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

(1) Place For Filing - The notice referred to in subsection (e) shall be filed -

(A) Under State Laws

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

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

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

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

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

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

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

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

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1379

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.

P115: 528913609

Form **668 (Y)** (Rev. 7-89)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	*For Optional Use by Recording Office*
BALTIMORE, MD	528913609	RECEIVED CLERK, CIRCUIT COURT 1989 AUG 31 AM 10:07 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 STEPHEN A & TERESA A TAYLOR

Residence 355 TENNESSEE RD
STEVENSVILLE, MD 21666-9673

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	12/31/87	264-83-4303	05/23/88	06/22/94	1941.16

Place of Filing

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

Total $ 1941.16

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

the 25th day of August, 19 89.

Signature for P. Votta ACS

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)

Form **668 (Y)** (Rev. 7-89)

Part 1 - Kept By Recording Office

1379

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

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

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

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528913609	RECEIVED CLERK, CIRCUIT COURT 92 JUN -8 AM 11:40 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on August 31, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer STEPHEN A & TERESA A TAYLOR

Residence 355 TENNESSEE RD
STEVENSVILLE, MD 21666-9673

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1379

Kind 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	12/31/87	264-83-4303	05/23/88	06/22/94	1941.16

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

Total $ 1941.16

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

the 29th day of May, 19 92.

Signature Joanne Howard

Title Chief, SPf

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

CAT. NO. 60026I

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

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

No. 1380

United States

vs.

Ronald D. & Carol A. Smith

Notice of Tax Lien

Filed this 31st day of Sept, 19 89, at 10:07 a.m.

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer 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 sectio 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor un notice thereof which meets the requirements of subsection (has been filed by the Secretary.

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

(1) Place For Filing - The notice referred to in subsection (e) shall be filed -

(A) Under State Laws

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

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

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

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

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

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

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

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

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1380

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 change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

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

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

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

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 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.

105: 528913599

Form 668 (Y) (Rev. 7-89)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: BALTIMORE, MD

Serial Number: 528913599

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
1989 AUG 31 AM 10:07
QUEEN ANNE'S COUNTY

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

Name of Taxpayer: RONALD D & CAROL A SMITH

Residence: RT 2 BOX 469
QUEENSTOWN, MD 21658-9541

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	218-50-2160	06/01/87	07/01/93	33.67
1040	12/31/87	218-50-2160	10/03/88	11/02/94	3794.35
1040	12/31/88	218-50-2160	04/17/89	05/17/95	1066.00

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

Total $ 4894.02

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

the 25th day of August, 19 89.

Signature: for [signature] ACS

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)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

No. 1381

United States

vs.

Rendon-Vaus in the Name
Doe, A Corp
P.O. Box 665
Stuttenville, MD 21664

Notice of Tax Lien

Filed this 1st day of Sept, 19 89 at 9:30 A. m.

TSP1, Judi Bo

Marguerite W. Martin

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

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

Sec. 6322. Period Of Lien.

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

Sec. 6323. Validity and Priority Against Certain Persons.

(e) **Purchaser's, Holders Of Security Interests, Mechanic's Lienors, And Judgment Lien Creditors.**—The lien imposed by section 6321 shall not be valid es egainst eny purcheser, holder of security interest, mechanic's lienor, or judgment lien creditor unless notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

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

(1) Piece For Filing - The notice referred to in subsection (e) shall be filed -

(A) Under State Laws

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

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

(B) With Clerk Of District Court-In the office of the clerk of the United Stetes district court for the judicial district in which the property subject to lien is situeted, whenever the State has not by law designeted one office which meets the requirements of subperagraph (A), or

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

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

(A) Real Property - In the case of real property, et its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of e corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, end the residence of a taxpayer whose residence is without the United States shall be deemed to be in the 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 e 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 # 1381

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, end

(ii) In the case of real property, the fact of refiling is entered and recorded in en index to the extent required by subsection (f) (4), and

(B) in eny cese in which, 90 deys or more prior to the dete of e refiling of notice of lien under subperegreph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpeyer's residence, if e notice of such lien is also filed in eccordance with subsection (f) in the State in which euch residence is loceted.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means -

(A) the one-year period ending 30 deys efter the expiration of 6 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

Sec. 6325. Release Of Lien Or Discharge Of Property.

(a) **Release Of Lien.** — Subject to such regulations es the Secretary mey prescribe, the Secretary shell issue e 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 ell interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary and accepted by him a bond that is conditioned upon the peyment ot the amount assessed, together with all interest in respect thereot, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form ot the bond and sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.—**

(2) Disclosure of amount of outstanding lien.-If e notice of lien has been filed pursuant to section 6323(f), the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes satisfactory written evidence that he has e right in the property subject to such lien or intends to obtain e right in such property.

^P033: 528913343

Form 668 (Y) (Rev. 7-89)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528913343	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 SEP -1 AM 9:50
QUEEN ANNE'S COUNTY

Name of Taxpayer RENDEZ-VOUS IN THE PARK INC , a CORPORATION

Residence P. O. BOX 665
STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/87	52-1475073	02/08/88	03/09/94	12268.18
941	12/31/88	52-1475073	03/06/89	04/05/95	20696.16

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

Total $ 32964.34

This notice was prepared and signed at BALTIMORE, MD, on this,

the 22nd day of August, 19 89.

Signature S Gardner
for L. RIVERA

Title REVENUE OFFICER
52-01-2625

(**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. 7-89)

Part 1 - Kept By Recording Office

No. 1382

United States

vs.

John S. & Joslyn L. Brafton
3206 Liberty Heights Ave.
Balto. Md. 21215

Notice of Tax Lien

Filed this 1st day of Sept, 19 89, at 9:50 A.M.
TSP 1, folio 80

Marguerite W. Marshall
Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer 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 (e) shall be filed -

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1382

(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.

^P024: 528913413

Form 668 (Y) (Rev. 7-89)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528913413	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

1989 SEP -1 AM 9:50
QUEEN ANNE'S COUNTY

Name of Taxpayer JOHN S & JOSLYN L BRAXTON

Residence 3206 LIBERTY HEIGHTS AVENUE
BALTIMORE, MD 21215

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	182-18-6093	07/24/89	08/23/95	52137.61
1040	12/31/87	182-18-6093	07/24/89	08/23/95	47391.85
				Total	$ 99529.46

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 24th day of August, 19 89.

Signature S Gardner
for L. MAGSAMEN

Title REVENUE OFFICER
52-01-1303

(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. 7-89)

Part 1 - Kept By Recording Office

1382

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Form 668 (Z)
(Rev. 10-2000)

2282 Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:
SMALL BUSINESS/SELF EMPLOYED AREA #4
Lien Unit Phone: (410) 962-1871

Serial Number
528913413

For Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
03FEB 27 PM 2:26
QUEEN ANNE'S COUNTY

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 September 01 1989, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
JOHN S & JOSLYN L BRAXTON

Residence 3206 LIBERTY HEIGHTS AVENUE
BALTIMORE, MD 21215

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	80	n/a	1382

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1986	182-18-6093	07/24/1989	08/23/1995	52137.61
1040	12/31/1987	182-18-6093	07/24/1989	08/23/1995	47391.85

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 99529.46

This notice was prepared and signed at Baltimore, MD, on this,

the 16th day of February, 2003.

Signature Joe T. Shelton

Title Compliance Technical Support Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - RECORDING OFFICE

Form **668 (Z)** (Rev. 10-2000)
CAT. NO 600261

No. 1383

United States

vs.

Alfred B. Mechaum Jr.
D/B/A Mack Glass & Upholstery
Lone Point Rd.
Stevensville, MD. 21666

Notice of Tax Lien

Filed this 1st day of Sept, 19 89, at 9:50 A.M.

TSP 1, Julia 80

Marguerite W. Martin
Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 sectio 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor unf notice thereof which meets the requirements of subsection (i 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

Lien # 1383

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.

P076: 528913469

Form 668 (Y) (Rev. 7-89)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528913469	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 SEP -1 AM 9 50
QUEEN ANNE'S COUNTY

Name of Taxpayer ALFRED B MACKOWN JR
D/B/A MACK GLASS & UPHOLSTERY

Residence LOVE POINT RD
STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/88	52-1416025	03/27/89	04/26/95	5408.80
941	09/30/88	52-1416025	12/26/88	01/25/95	12572.61
941	12/31/88	52-1416025	03/20/89	04/19/95	11505.58

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

Total $ 29486.99

This notice was prepared and signed at BALTIMORE, MD, on this,

the 24th day of August, 19 89.

Signature for K. STERLING

Title REVENUE OFFICER
52-01-2630

(**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. 7-89)

Part 1 - Kept By Recording Office

1383

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Form 668 (Z)
(Rev. 10-2000)

1008 Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

Area:
WAGE & INVESTMENT AREA #2
Lien Unit Phone: (410) 962-1871

Serial Number
528913469

For Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
03 JUL -7 AM 10:41
QUEEN ANNE'S COUNTY

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 September 01 1989, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
ALFRED B MACKOWN JR
D/B/A MACK GLASS & UPHOLSTERY

Residence LOVE POINT RD
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	80	n/a	1383

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	06/30/1988	52-1416025	03/27/1989	04/26/1995	5408.80
941	09/30/1988	52-1416025	12/26/1988	01/25/1995	12572.61
941	12/31/1988	52-1416025	03/20/1989	04/19/1995	11505.58

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 29486.99

This notice was prepared and signed at Baltimore, MD, on this,

the 29th day of June, 2003.

Signature S. S. Brown

Title Compliance Technical Support Manager

(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. 1384

United States

vs.

Thomas M. Egeberg
D/B/A Egeberg Brit
Rt. 1, Box 304A1
Greenville, MD. 21638

Notice of Tax Lien

Filed this 1st day of Sept, 19 89, at 9:50 A.m.

TSP1, file 80

Marguerite W. Mesher
Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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. Passbook loans

Lien # 1384

(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.

^P194: 528913227

Form 668 (Y) (Rev. 7-89)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528913227	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 SEP -1 AM 9:50
QUEEN ANNE'S COUNTY

Name of Taxpayer THOMAS M EGEBERG
D/B/A EGEBERG BOATS

Residence RT 1 BOX 504A1
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)
941	09/30/85	52-1300220	12/09/85	01/08/92	1495.37

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

Total $ 1495.37

This notice was prepared and signed at BALTIMORE, MD, on this,

the 21st day of August, 19 89.

Signature for W. AMES

Title REVENUE OFFICER
52-01-2628

(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. 7-89)

Part 1 - Kept By Recording Office

1384

THOMAS M. EGEBERG
D/B/A EGEBERG BOATS

QUEEN ANNE'S COUNTY, SCT:
I HEREBY CERTIFY THIS

THIS .....

RECEIVED FOR RECORD THIS 14

DAY OF Dec 1995 AT 9:51A

RE ..... AND RECORDED IN

LIBER TSP 1 Fol 0 1384

RECORD BOOK FOR QUEEN ANNE'S

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	Serial Number	For Use by Recording Office
BALTIMORE, MD	528913227	

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 September 01 19 89, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
95 DEC 14 AM 9:51
QUEEN ANNE'S COUNTY

Name of Taxpayer THOMAS M EGEBERG
D/B/A EGEBERG BOATS

Residence RT 1 BOX 504A1
GRASONVILLE, MD 21638

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
1	80	n/a	1384

Kind 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	09/30/85	52-1300220	12/09/85	01/08/92	1495.37
**********	**********	**********	**********	**********	**********

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 1495.37

This notice was prepared and signed at BALTIMORE, MD, on this,

the 05th day of December, 19 95.

Signature

Title Chief, SPf

(NOTE: *Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)*

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1385

United States

vs.

Robert L. Covington
Bramwille, MD
21638

Notice of Tax Lien

Filed this 1st day of Sept, 19 89, at 9:52 P.M.

TSP 1, Folio 80

Marguerite W. Burnham
Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 sectio 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor unl notice thereof which meets the requirements of subsection (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 # 1385

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.

^F195: 528913226

Form 668 (Y)
(Rev. 7-89)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528913226	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

RECORDED & CLERK, CIRCUIT COURT
1989 SEP -1 AM 9 50
QUEEN ANNE'S COUNTY

Name of Taxpayer ROBERT L COVINGTON

Residence
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)
941	12/31/80	52-1121723	07/13/87	08/12/93	2447.62
941	03/31/81	52-1121723	07/13/87	08/12/93	1515.67
941	06/30/81	52-1121723	07/13/87	08/12/93	2222.66
941	09/30/81	52-1121723	07/13/87	08/12/93	4415.33
941	12/31/81	52-1121723	07/13/87	08/12/93	1961.58
941	03/31/82	52-1121723	07/20/87	08/19/93	1554.89

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

Total $ 14117.75

This notice was prepared and signed at BALTIMORE, MD, on this,

the 21st day of August, 19 89.

Signature for W. AMES

Title REVENUE OFFICER
52-01-2628

(**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. 7-89)

Part 1 - Kept By Recording Office

1385

Form 668 (Z)(282)
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	528913226	

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 September 01 1989, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
97 AUG 19 PM 12:17
QUEEN ANNE'S COUNTY

Name of Taxpayer ROBERT L COVINGTON

Residence
GRASONVILLE, MD 21638

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1385

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
941	12/31/80	52-1121723	07/13/87	08/12/93	2447.62
941	03/31/81	52-1121723	07/13/87	08/12/93	1515.67
941	06/30/81	52-1121723	07/13/87	08/12/93	2222.66
941	09/30/81	52-1121723	07/13/87	08/12/93	4415.33
941	12/31/81	52-1121723	07/13/87	08/12/93	1961.58
941	03/31/82	52-1121723	07/20/87	08/19/93	1554.89
**********	**********	**********	**********	**********	**********

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 14117.75

This notice was prepared and signed at Baltimore, MD, on this,

the 11th day of July, 19 97.

Signature	Title
	Chief, SPF

(NOTE: *Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)*

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1386

United States

vs.

Dens Flight, Ltd.

Notice of Tax Lien

Filed this 7th day of Sept, 1989, at 10:37 A.M.

TSP1, Jan 89

Marguerite W. Mendin

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 Judgme Lien Creditors.** — The lien imposed by section 6321 sh not be valid as against any purchaser, holder of a secu interest, mechanic's lienor, or judgment lien creditor until not thereof which meets the requirements of subsection (f) h 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 # 1386

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.

Form 668(Y)
(Rev. December 1985)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District
Baltimore, Maryland

Serial Number
528914059

For Optional Use by Recording Office

1989 SEP -7 AM 10:39
QUEEN ANNE'S COUNTY
CLERK CIRCUIT COURT

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer
Aero Flight, Ltd.

Residence
PO Box 7469
Gaithersburg, MD 20898

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	06-30-86	52-1305541	04-25-88	05-25-94	3,016.81
941	12-31-86	"	11-28-88	12-28-94	2,130.36
941	09-30-87	"	12-21-87	01-20-94	8,845.49
941	12-31-87	"	03-21-88	04-20-94	8,049.05
941	03-31-88	"	06-20-88	07-20-94	8,598.96
941	06-30-88	"	04-06-89	05-06-95	16,640.48
941	12-31-88	"	04-27-89	05-27-95	5,905.54
941	03-31-89	"	04-20-89	05-20-95	7,380.60
940	12-31-84	"	11-16-87	12-16-93	6,230.90
940	12-31-86	"	01-30-89	03-01-95	851.97
940	12-31-88	"	04-27-89	05-27-95	2,008.29

Place of Filing
Clerk of the Circuit Court for
Queens Anne County
Centerville, MD 21617

Total $ 69,658.45

This notice was prepared and signed at Wheaton, Maryland, on this,

the 07th day of September, 19 89.

Signature
Lawrence W. Ament

Title
Revenue Officer (tel: 301-427-7020)

(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)

Part 1 - Kept By Recording Office

No. 1387

United States

vs.

Robert W. Weber

Notice of Tax Lien

Filed this 14th day of Sept, 1989, at 10:25 A.M.

TSPI, Jan 80

Marjorie W. Mendez

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay eny tax neglects or refuses to pay the same efter demand, the amount (including any interest, edditional emount, eddition to tax, or assessable penalty, together with any costs thet mey eccrue in addition thereto) shell be e lien in favor of the United States upon ell property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise et the time the assessment is mede and shell continue until the liability for the emount so assessed (or e judgment egainst the taxpayer erising out of such liability) is satisfied or becomes unenforceable by reason of lepse 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 sectio 6321 shall not be valid as egainst eny purchaser, holder of security interest, mechanic's lienor, or judgment lien creditor uni notice thereof which meets the requirements of subsection (has been filed by the Secretary.

(f) **Place For Filing Notice; Form.**—

(1) Piece For Filing - The notice referred to in subsection (e) shall be filed -

(A) Under State Laws

(i) Real Property - In the case of real property, in one office within the State (or the county, or other governmental subdivision), es designeted by the lews of such Stete, in which the property subject to the lien is situated; end

(ii) Personal Property - In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designeted by the lews of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court-In the office of the clerk of the United States district court for the judicial district in which the property subject to lien is situeted, whenever the State hes not by lew designated one office which meets the requirements of subparagraph (A), or

(C) With Recorder Of Deeds Of The District Of Columbia-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situeted in the District of Columbie.

(2) Situs Of Property Subject To Lien - For purposes of paragraphs (1) and (4), property shall be deemed to be situated -

(A) Real Property - In the case of real property, at its physical location; or

(B) Personal Property - In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporetion or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of e taxpayer whose residence is without the United Stetes shall be deemed to be in the District of Columbia.

(3) Form - The form end content of the notice referred to in subsection (e) shall be prescribed by the Secretary. Such notice shall be veild notwithstanding eny other provision of lew regerding the form or content of e 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 # 1387

9. Certain insurance contracts
10. Passbook loens

(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)) efter the expiration of such refiling period.

(2) **Place For Filing.**—A notice of lien refiled during the required refiling period shall be effective only -

(A) if-

(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 reel property, the fect 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 deys or more prior to the dete of e refiling of notice of lien under subparagraph (A), the Secretary received written information (in the manner prescribed in regulations issued by the Secretary) concerning e change in the taxpayer'e residence, if e notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) **Required Refiling Period.**—In the case of any notice of lien, the term "required refiling period" means -

(A) the one-yeer period ending 30 deys after the expiration of 6 years efter the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years efter 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 mey prescribe, the Secretary shall issue e certificate of release of any lien imposed with respect to any internel revenue tax not later than 30 deys after the dey on which -

(1) Liability Satisfied or Unenforceable - The Secretary finds thet the liability for the amount assessed, together with all interest in respect thereof, hes been fully setisfied or has become legally unenforceable; or

(2) Bond Accepted-There is furnished to the Secretary end accepted by him e bond thet is conditioned upon the peyment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), end thet is in eccordance with such requirements relating to terms, conditions, end form of the bond end sureties thereon, as may be specified by such regulations.

Sec. 6103. Confidentiality and Disclosure of Returns and Return Information.

(k) **Disclosure of Certain Returns and Return Information For Tax Administration Purposes.**—

(2) Disclosure of amount of outstanding lien.-If a notice of lien has been filed pursuent to section 6323(f), the amount of the outstanding obligetion secured by such lien mey be disclosed to any person who furnishes satisfactory written evidence that he hes e right in the property subject fo such lien or intends to obtain e right in such property.

^P026: 528914143

Form 668 (Y)
(Rev. 7-89)

O

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528914143	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

1989 SEP 14 AM 10 28
QUEEN ANNE'S COUNTY
CLERK'S CIRCUIT COURT

Name of Taxpayer ROBERT W WEBER

Residence PO BOX 523
GRASONVILLE, MD 21638-0523

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	213-64-1601	02/06/89	03/08/95	6938.52
1040	12/31/83	213-64-1601	02/06/89	03/08/95	4030.71
				Total	$ 10969.23

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 8th day of September, 19 89.

Signature for D.M. Morenaka P. Votta ACS

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)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

No. 1388

United States

vs.

Wilson H. Keelan, Sr.

Notice of Tax Lien

Filed this 15th day of Sept, 19 89, at 10:14 A.M.

Marguerite Lee, Clerk (or Registrar)

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection 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 # 1388

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.

^P011: 528914070
-52012628 *** REFILED NOTICE *** REFILED NOTICE *** REFILED NOTICE ***

Form 668 (Y)
(Rev. 7-89)

REFILE Department of the Treasury - Internal Revenue Service REFILE

Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE
Recorded: 5/14/86
13:14 1081

Serial Number 528437912

For Optional Use by Recording Office

1989 SEP 15 AM 10 19
QUEEN ANNE'S COUNTY
RECEIVED
CLERK CIRCUIT COURT

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer WILLIAM H KELLAM SR

Residence RT 481 BOX 64-C
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).
*** 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)
6672	3/31/81	214-38-0647N	8/22/83	N/A	4366.18

NOTICE OF FEDERAL TAX LIEN REFILING
Serial ID: 528914070 Notice Filed At: QUEEN ANNE COUNTY

New Address:

Signature: for W. AMES D.M. Nonemaker

DATE: 09/07/89
Title: REVENUE OFFICER

Place of Filing: CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

Total $ 4366.18

BALTIMORE, MD.

This notice was prepared and signed at _____, on this,

9th day of May, 19 86

Signature /s/ R. Richardson

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. 7-89)

Part 1 - Kept By Recording Office

2782

DELAWARE-MARYLAND 5298413070

September 12

1989

WILLIAM H BELLAM JR

RT 481 BOX 64-C
QUEEN ANNE, MD 21657

COURT RECORDING INFORMATION

Liber	Page	UCC No.	Serial No.
N/A	N/A	N/A	N/A

03/31/1981 214-38-0647M 06/22/1983 09/21/1989 4350.12

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

4350.12

Baltimore, MD

Feb 1989 February 2000

Chief SPT

QUEEN ANNE'S COUNTY
RECEIVED
FOR RECORD
1989 SEP -3 PM 1:33

138
Refiling of
1987

--☆--

Form 668(Z) 2282
(Rev.8-97)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	528914070	

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 September 15, 1989, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK, CIRCUIT COURT
00 MAR -3 PM 1:29
QUEEN ANNE'S COUNTY

Name of Taxpayer WILLIAM H KELLAM SR

Residence RT 481 BOX 64-C
QUEEN ANNE, MD 21657

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	n/a

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	03/31/1981	214-38-0647N	08/22/1983	09/21/1989	4366.18
				Total	$ 4366.18

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at Baltimore, MD, on this,

the 27th day of February, 2000

Signature	Title
	Chief, SPf

(NOTE: *Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)*

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 8-97)
CAT. NO 600261

Form 668 (Y) (Rev. 7-89)

No. 1389

United States

vs.

Shirley Marsiglia
310 Queen Anne Club Dr.
Stevensville, MD 21666

Notice of Tax Lien

Filed this 27th day of Sept., 1989, at 10:11 A.M.

TSP 1, Liber 80

Marguerite W. Martin
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 sectio 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor unti 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 # 1389

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.

APO38: 528914472

Form 668 (Y) (Rev. 7-89)

70 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528914472	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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 SHIRLEY MARSIGLIA

Residence 310 QUENN ANNE CLUB DR
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)
6672	09/30/87	214-34-3451*	02/06/89	03/08/95	36004.43
				Total	$ 36004.43

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 20th day of September, 19 89.

Signature D. M. Monemaker
for D. THORN

Title REVENUE OFFICER
52-01-2623

(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. 7-89)

Part 1 - Kept By Recording Office

1389

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form **668(Z)**
(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number
Baltimore	528914472

For Optional Use by Recording Office

RECEIVED
CLERK, CIRCUIT COURT
94 FEB -8 PM 3:04
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 27, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer

Shirley Marsiglia

Residence

310 Queen Anne Club Drive
Stevensville, MD 21666

FED/LN 528914472 #
REL # 0 #
RECD FEE 3.00

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	09/30/87	214-34-3451*	02/06/89	03/08/95	$36,004.43

Place of Filing

Clerk of the Circuit Court
Queen Anne's County
Centreville, MD 21617

Total $ 36,004.43

This certificate was prepared and signed at Salisbury, Maryland 21803, on this,

the 24th day of January, 19 94.

Signature	Title
Stephen Dashiell	Group Manager

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Form 668(Z) (Rev. 4-84)

★U.S.GPO:1888-0-202-019/86866

No. 1390

United States

vs.

David Wood

Notice of Tax Lien

Filed this 4th day of Oct., 19 89, at 10:53 a. m.

TSP 1 Fol. 80

Marguerite W. Butler

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1390

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.

^P155: 528914847

Form **668 (Y)** (Rev. 7-89) | 0 | Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528914847	1989 OCT -4 AM 10: 53 QUEEN ANNE'S COUNTY

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer DAVID W WEHRS

Residence 512 REYNOLDS AVE
STEVENSVILLE, MD 21666

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/87	489-62-5151	08/08/88	09/07/94	52752.04

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

Total $ 52752.04

This notice was prepared and signed at BALTIMORE, MD, on this,

the 27th day of September, 19 89.

Signature SGardner for P. Votta ACS | 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)

Form **668 (Y)** (Rev. 7-89)

Part 1 - Kept By Recording Office

1890

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form **668(Z)**
(Rev. April 1984)

Ø

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528914847	RECEIVED CLERK, CIRCUIT COURT 1991 MAR 25 AM 9:58 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on October Ø4, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer DAVID W WEHRS

Residence 512 REYNOLDS AVE
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1390

Kind 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	12/31/87	489-62-5151	Ø8/Ø8/88	Ø9/Ø7/94	52752.Ø4

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 52752.Ø4

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 14th day of March, 19 91.

Signature Joanne Howard

Title Chief, SPf

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Form **668(Z)** (Rev. 4-84)

U.S. GPO 1987-181-471/65749
E.I. # 36-2705514

No. 1391

United States

vs.

Charles B. Johnson Sleeps

Notice of Tax Lien

Filed this 4th day of Oct., 1989, at 10:53 a.m.

TSP 1 Feb 88

Marguerite W. Marker

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 sec 6321 shall not be valid as against any purchaser, holder security interest, mechanic's lienor, or judgment lien creditor notice thereof which meets the requirements of subsectio 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 # 1391

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.

^P098:   528914790

Form 668 (Y) (Rev. 7-89)

D

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District: BALTIMORE, MD

Serial Number: 528914790

For Optional Use by Recording Office

RECEIVED CLERK CIRCUIT COURT QUEEN ANNE'S COUNTY 1989 OCT -4 AM 10 53

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer: CHARLES G & JOLYNN SLUSS

Residence: STATE ROUTE 302
TEMPVILLE, MD 21670

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	430-90-3758	06/22/87	07/22/93	271.92
1040	12/31/85	430-90-3758	11/28/88	12/28/94	1281.13

Place of Filing:
CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

Total $ 1553.05

This notice was prepared and signed at BALTIMORE, MD, on this, the 27th day of September, 19 89.

Signature: S Gardner for P. Votta ACS

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)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

1391

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

_____

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form **668(Z)**
(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528914790	RECEIVED CLERK, CIRCUIT COURT 92 MAR 26 AM 9:43 QUEEN ANNE'S COUNTY

I certify that as to the following-named taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on October 04, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer CHARLES G & JOLYNN SLUSS

Residence STATE ROUTE 302
TEMPVILLE, MD 21670

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1391

Kind 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	430-90-3758	06/22/87	07/22/93	271.92
1040	12/31/85	430-90-3758	11/28/88	12/28/94	1281.13
**********	**********	**********	**********	**********	**********

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 1553.05

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 19th day of March, 19 92.

Signature [signature]

Title Chief, SPf

(NOTE: *Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)*

CAT. NO. 60026I

Form **668(Z)** (Rev. 4-84)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582
E.I. NO. 25-0501000

No. 1392

United States

vs.

Everett H. Kennedy Jr.

Notice of Tax Lien

Filed this 4th day of Oct, 19 89, at 8:53 a.m.

TSP / Folio 80

Marguerite W. Marker

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer 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 security interest, mechanic's lienor, or judgment lien creditor unless notice thereof which meets the requirements of subsection 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 # 1392

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.

^P029 528915016

Form **668 (Y)** (Rev. 7-89)

0

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528915016	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 OCT -4 AM 10:53
QUEEN ANNE'S COUNTY

Name of Taxpayer EVERETT H KENNEDY JR

Residence RT 1 BOX 19A
BARCLAY, MD 21607-9705

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	212-70-2326	07/18/88	08/17/94	3002.80

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

Total $ 3002.80

This notice was prepared and signed at BALTIMORE, MD, on this,

the 28th day of September 19 89.

Signature	Title
for S Gardner P. Votta ACS	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)

Form **668 (Y)** (Rev. 7-89)

Part 1 - Kept By Recording Office

1392

United States

vs.

Everett H. Kendall Jr.

Release of Tax Lien

Filed this 4th day of

May, 1992 1:35P M.,

and proper entry made in

TSP Book No. 1, page 81

Marguerite W. Marden

Clerk (or Registrar).

Form 668(Z) (Rev. 4-84)

Form **668(Z)**
(Rev. April 1984)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528915016	RECEIVED CLERK, CIRCUIT COURT 92 MAY -4 PM 1:35 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 October 04, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer EVERETT H KENNEDY JR

Residence RT 1 BOX 19A
BARCLAY, MD 21607-9705

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1392

Kind 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	212-70-2326	07/18/88	08/17/94	3002.80

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 3002.80

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 22nd day of April, 19 92.

Signature Thomas 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)

CAT. NO. 60026I

Form **668(Z)** (Rev. 4-84)

☆ U.S. GOVERNMENT PRINTING OFFICE: 1991 282-042/41582

E.I. NO. 25-0501000

No. 1393

United States

vs.

Everett N & Beth W. Kenealy

Notice of Tax Lien

Filed this 4th day of Oct, 19 82, at 10:53 A m.

TSP 1 Fol. 28

Marguerite Wheeler

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1393

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.

^P030: 528915017

Form 668 (Y) (Rev. 7-89)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528915017	

As provided by sectiona 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been aaaeaaed againat the following-named taxpayer. Demand for payment of this liability has been made, but it remaina unpaid. Therefore, there is a lien in favor of the United Statea on all property and rights to property belonging to thia taxpayer for the amount of these taxes, and additional penaltiea, interest, and coata that may accrue.

Name of Taxpayer EVERETT H & RUTH W KENNEDY

Residence RT 1 BOX 19A
BARCLAY, MD 21607-9705

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).

RECEIVED
CLERK CIRCUIT COURT
1989 OCT -4 AM 10 59
QUEEN ANNE'S COUNTY

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Aseessment (d)	Last Day for Refiling (e)	Unpaid Balance of Asseeement (f)
1040	12/31/87	212-70-2326	07/18/88	08/17/94	2301.75
1040	12/31/88	212-70-2326	05/22/89	06/21/95	3355.42
				Total	$ 5657.17

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 28th day of September, 19 89.

Signature for P. Votta ACS

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)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

1393

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Form 668 (Z)
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	528915017	

I certify that as to the following-name texpayer, the requirements of section 6325 (e) of the Internal Revenue Code heve been setisfied for the taxes listed below end for all statutory additions. Therefore, the lien provided by Code section 6321 for these texes and additions has been releesed. The proper officer in the office where the notice of internal revenue tax lien was filed on October 04 19 89, is in euthorized to note the books to show the releese of this lien for these texes and additions

RECEIVED
CLERK, CIRCUIT COURT
95 APR -4 AM 9:17
QUEEN ANNE'S COUNTY

Name of Taxpayer EVERETT H & RUTH W KENNEDY

Residence RT 1 BOX 19A
BARCLAY, MD 21607-9705

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1393

Kind 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	12/31/88	212-70-2326	05/22/89	06/21/95	3355.42
1040	12/31/87	212-70-2326	07/18/88	08/17/94	2301.75
**********	**********	**********	**********	**********	**********

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 5657.17

This notice was prepared and signed at BALTIMORE, MD, on this,

the 16th day of March, 1995.

Signature [signature]

Title Chief, SPf

(NOTE: *Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)*

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1394

United States

vs.

Larry Crutchley
D/B/A Crutchley Contractors
216 Dorchester Road
Stevensville, MD 21666

Notice of Tax Lien

Filed this 16th day of October, 1989, at 10:35 A.M.

TSP 1, folio 80

Marguerite W. Harkin
Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer 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 - The form and content of the notice referred to in subsection (a) shall be prescribed 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 # 1394

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.

^P150: 528915824

Form 668 (Y) (Rev. 7-89)

50

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528915824	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

1989 OCT 16 AM 8:35
QUEEN ANNE'S COUNTY

Name of Taxpayer LARRY CRUTCHLEY
D/B/A CRUTCHLEY CONTRACTORS

Residence 216 DORCHESTER RD
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	12/31/86	52-1098028	03/16/87	04/15/93	1697.93
941	06/30/87	52-1098028	09/12/88	10/12/94	3104.58
941	09/30/87	52-1098028	12/26/88	01/25/95	12132.20
941	12/31/87	52-1098028	12/26/88	01/25/95	7043.46
941	06/30/88	52-1098028	01/02/89	02/01/95	3313.78
941	03/31/88	52-1098028	05/08/89	06/07/95	7043.72
				Total	$ 34335.67

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

This notice was prepared and signed at BALTIMORE, MD, on this,

the 5th day of October, 19 89.

Signature L. A. Reed
for K. STERLING

Title REVENUE OFFICER
52-01-2630

(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. 7-89)

Part 1 - Kept By Recording Office

No. 1395

United States

vs.

Wm. A. Lafferty Jr.
Box 346
Millington, MD 21651

Notice of Tax Lien

Filed this 23rd day of Oct., 19 89, at 10:45 A m.

TSP 1, folio 80

Marguerite W. Murphy

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 security 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 # 1395

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.

^P029: ^528916439

Form 668 (Y) (Rev. 7-89)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528916439	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 OCT 23 AM 10 45
QUEEN ANNE'S COUNTY

Name of Taxpayer WILLIAM H LAFFERTY JR

Residence BOX 346
MILLINGTON, MD 21651

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/88	152-30-0378	07/10/89	08/09/95	3376.03

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

Total $ 3376.03

This notice was prepared and signed at BALTIMORE, MD, on this,

the 16th day of October, 19 89.

Signature for M. BAUER

Title REVENUE OFFICER
52-01-2642

(**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. 7-89)

Part 1 - Kept By Recording Office

No. 1396

United States

vs.

John D. Paulin

Notice of Tax Lien

Filed this 25th day of Oct, 1989, at 10:37 a.m.

TSP 1, Ford 80

Maryanne W. Mandin

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 sect 6321 shall not be valid as against any purchaser, holder o security interest, mechanic's lienor, or judgment lien creditor u notice thereof which meets the requirements of subsection 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 # 1396

(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.

^P077: 528916592

Form **668 (Y)** (Rev. 7-89)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528916592	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 OCT 25 AM 10:39
QUEEN ANNE'S COUNTY

Name of Taxpayer JOHN D RAULIN
132 CECIL RD

Residence PO BOX 623 COGS LANDING
STEVENSVILLE, MD 21666-0623

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	216-80-4062	02/06/89	03/08/95	530.23
1040	12/31/87	216-80-4062	02/06/89	03/08/95	1672.26
1040	12/31/88	216-80-4062	05/29/89	06/28/95	2197.08

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

Total $ 4399.57

This notice was prepared and signed at BALTIMORE, MD, on this,

the 19th day of October, 19 89.

Signature for D. M. Nonemaker P. Votta ACS

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)

Form **668 (Y)** (Rev. 7-89)

Part 1 - Kept By Recording Office

No. 1397

United States

vs.

Planning & Service Corp.
169 Lydence Hwy.
Annapolis, MD. 21401

Notice of Tax Lien

Filed this 30 day of Oct, 19 89, at 10:01 A. m.

TS 11 Fee 80

M. W. Mundell

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 security 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 # 1397

(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.

>F020: 528916677

Form 668 (Y) (Rev. 7-89)

70 Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528916677	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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
1989 OCT 30 AM 10 01
QUEEN ANNE'S COUNTY

Name of Taxpayer PLANNING AND SERVICE CORPORATION
a CORPORATION

Residence 169 DEFENSE HIGHWAY
ANNAPOLIS, MD 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	03/31/87	52-1546841	09/19/88	10/19/94	758.15
941	06/30/87	52-1546841	09/26/88	10/26/94	3680.13
941	09/30/87	52-1546841	09/19/88	10/19/94	3473.85
941	12/31/87	52-1546841	10/24/88	11/23/94	4076.89
941	03/31/88	52-1546841	11/07/88	12/07/94	3336.92
941	06/30/88	52-1546841	09/19/88	10/19/94	2551.07
941	09/30/88	52-1546841	09/19/88	10/19/94	2797.66
941	12/31/88	52-1546841	11/28/88	12/28/94	926.37
940	12/31/88	52-1546841	03/06/89	04/05/95	575.97

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

Total $ 22177.01

This notice was prepared and signed at BALTIMORE, MD, on this,

the 20th day of October, 19 89.

Signature for G. CRIGGER

Title REVENUE OFFICER
52-01-3632

(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. 7-89)

Part 1 - Kept By Recording Office

1397

United States

vs.

Release of Tax Lien

Filed this _____ day of

_____, 19_____ M.,

and proper entry made in _____

_____ Book No._____, page _____

_____

Clerk (or Registrar).

Form **668(Z)** (Rev. 4-84)

Form **668(Z)**
(Rev. April 1984)

Ø

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528916677	

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 30, 19 89, is authorized to note the books to show the release of this lien for these taxes and additions.

RECEIVED
CLERK CIRCUIT COURT
1990 SEP 20 AM 10 00
QUEEN ANNE'S COUNTY

Name of Taxpayer: PLANNING AND SERVICE CORPORATION
a CORPORATION

Residence: 169 DEFENSE HIGHWAY
ANNAPOLIS, MD 21401

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1397

Kind 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	Ø3/31/87	52-1546841	Ø9/19/88	1Ø/19/94	758.15
941	Ø6/3Ø/87	52-1546841	Ø9/26/88	1Ø/26/94	368Ø.13
941	Ø9/3Ø/87	52-1546841	Ø9/19/88	1Ø/19/94	3473.85
941	12/31/87	52-1546841	1Ø/24/88	11/23/94	4Ø76.89
941	Ø3/31/88	52-1546841	11/Ø7/88	12/Ø7/94	3336.92
941	Ø6/3Ø/88	52-1546841	Ø9/19/88	1Ø/19/94	2551.Ø7
941	Ø9/3Ø/88	52-1546841	Ø9/19/88	1Ø/19/94	2797.66
941	12/31/88	52-1546841	11/28/88	12/28/94	926.37
94Ø	12/31/88	52-1546841	Ø3/Ø6/89	Ø4/Ø5/95	575.97
**********	**********	**********	**********	**********	**********

Place of Filing:
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 22177.Ø1

This certificate was prepared and signed at BALTIMORE, MD, on this,

the 13th day of September 19 9Ø.

Signature: Joanne Howard

Title: Chief, SPf

(NOTE: *Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Certificate of Release of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)*

Form **668(Z)** (Rev. 4-84)

☆ U.S. GPO 1989 JKT. 242-506/06642

No. 1398

United States

vs.

James G. & Renate C. Nauen

Notice of Tax Lien

Filed this 28th day of August, 19 87, at 10:44 a.m.

Marguerite L. Thomas
Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1398

(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.

^P134: 528917166

Form 668 (Y) (Rev. 7-89)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528917166	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all 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 R & DANETTE C NADEAU

Residence 3222 IRENE WAY
STEVENSVILLE, MD 21666-9529

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	12/31/88	213-82-8087	06/05/89	07/05/95	6469.51

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

Total $ 6469.51

This notice was prepared and signed at BALTIMORE, MD, on this,

the 30th day of October, 19 89.

Signature for P. Votta ACS

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)

Form 668 (Y) (Rev. 7-89)

Part 1 - Kept By Recording Office

QUEEN ANNE'S COUNTY
1989 NOV -7 AM 10 44
CLERK'S OFFICE
RECEIVED FOR RECORD

1398

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Form 668 (Z)
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
BALTIMORE, MD	528917166	

I certify that as to the following-neme taxpayer, the requirements of section 6325 (e) of the Internel Revenue Code have been satisfied for the texes listed below end for all stetutory edditions. Therefore, the lien provided by Code section 6321 for these texes end edditions hes been released. The proper officer in the office where the notice of Internal revenue tax lien was filed on November 07 19 89, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
95 AUG 23 AM10:13
QUEEN ANNE'S COUNTY

Name of Taxpayer JAMES R & DANETTE C NADEAU

Residence 3222 IRENE WAY
STEVENSVILLE, MD 21666-9529

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	n/a

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/88	213-82-8087	06/05/89	07/05/95	6469.51

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 6469.51

This notice was prepared and signed at BALTIMORE, MD, on this,

the 21st day of August, 1995.

Signature

Title Chief, SPf

(NOTE: *Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)*

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1399

United States

vs.

Dennis L. Dunyer

Notice of Tax Lien

Filed this 7th day of Nov 1989, at 11:44 a.m.

Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1399

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.

^P003: 528917027
52012625 *** REFILED NOTICE *** REFILED NOTICE *** REFILED NOTICE ***

Form 668 (Y) (Rev. 7-89)

REFILE Department of the Treasury - Internal Revenue Service REFILE

Notice of Federal Tax Lien Under Internal Revenue Laws

District BALTIMORE
Recorded: 2/10/86
9:47 1056

Serial Number 528309503

For Optional Use by Recording Office

RECORDED
CLERK CIRCUIT COURT
1989 MAY -7 AM 10 44
QUEEN ANNE'S COUNTY

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer DENNIS L ARMIGER

Residence 14 ENRECKSON LN
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).
*** 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)
6672	6/30/81	212-40-0114N	4/12/84	N/A	26221.61

NOTICE OF FEDERAL TAX LIEN REFILING
Serial ID: 528917027 Notice Filed At: QUEEN ANNE COUNTY

New Address: 14 EARECKSON LN
STEVENSVILLE MD 21666

Signature: for L. RIVERA DATE: 10/30/89
Title: REVENUE OFFICER

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

Total $ 26221.61

BALTIMORE, MD.

This notice was prepared and signed at _____, on this,

6th day of February, 86

Signature /s/ B. Miller

Title REVENUE OFFICER

(**NOTE:** Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Form **668 (Y)** (Rev. 7-89)

Part 1 - Kept By Recording Office

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Form 668 (Z)
(Rev. 5-94)

616

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE/MARYLAND	528917027	

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 07 19 89, is in 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 DENNIS L ARMIGER

Residence 14 EARECKSON LN
STEVENSVILLE, MD 21666

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
n/a	n/a	n/a	1399

Kind 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	06/30/81	212-40-0114N	04/12/84	05/12/90	26221.61
**********	**********	**********	**********	**********	**********

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 26221.61

This notice was prepared and signed at BALTIMORE, MD, on this,

the 08th day of May, 19 96.

Signature	Title
	Chief, SPf

(NOTE: *Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)*

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

No. 1400

United States

vs.

Raymond + Norma J. Carpenter
P.O. Box 55
Ingleside MD 21644

Notice of Tax Lien

Filed this 14th day of Nov., 19 89, at 9:47 a.m.

TSP 1, folio 80

Marguerite W. Nashen
Clerk (or Registrar).

Form 668 (Y) (Rev. 7-89)

Excerpts From Internal Revenue Code

Sec. 6321. Lien For Taxes

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

Sec. 6322. Period Of Lien.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising 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 # 1400

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.

^P024: 528917352

Form 668 (Y) (Rev. 7-89)

70

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number	For Optional Use by Recording Office
BALTIMORE, MD	528917352	

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

1989 NOV 14 AM 9:47
QUEEN ANNE'S COUNTY

Name of Taxpayer RAYMOND & NORMA J CARPENTER

Residence P.O. BOX 55
INGLESIDE, MD 21644

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	213-44-0300	08/19/85	09/18/91	486.33
1040	12/31/85	213-44-0300	06/29/87	07/29/93	4253.58
1040	12/31/86	213-44-0300	06/29/87	07/29/93	3949.47
1040	12/31/86	213-44-0300	07/10/89	08/09/95	2269.00
1040	12/31/88	213-44-0300	06/05/89	07/05/95	1810.20

Place of Filing

CLERK OF THE CIRCUIT COURT
QUEEN ANNE COUNTY
CENTREVILLE, MD 21617

Total $ 12768.58

This notice was prepared and signed at BALTIMORE, MD, on this,

the 2nd day of November, 19 89.

Signature D.M. Monemaker
for P. VOTTA ACS

Title CHF. CONTACT ACS
52-01-0491

(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. 7-89)

Part 1 - Kept By Recording Office

1400

Raymond & Norma J.
CARPENTER

STATE OF MARYLAND,
QUEEN ANNE'S COUNTY, SS.
I HEREBY CERTIFY THAT
THIS .....
RECEIVED FOR RECORD THIS 19
DAY OF Nov 1996 AT 1:44P.M.
RE ..... AND RECORDED IN
LIBER .....
RECORD BOOK FOR QUEEN ANNE'S
COUNTY

--*--

Form 668 (Z)[212]
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
DELAWARE-MARYLAND	528917352	

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 14 19 89, is in authorized to note the books to show the release of this lien for these taxes and additions

RECEIVED
CLERK, CIRCUIT COURT
96 NOV 19 PM 1:24
QUEEN ANNE'S COUNTY

Name of Taxpayer RAYMOND & NORMA J CARPENTER

Residence P.O. BOX 55
INGLESIDE, MD 21644

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
80	1		1400

Kind 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	213-44-0300	08/19/85	09/18/91	486.33
1040	12/31/85	213-44-0300	06/29/87	07/29/93	4253.58
1040	12/31/86	213-44-0300	06/29/87	07/29/93	3949.47
1040	12/31/86	213-44-0300	07/10/89	08/09/95	2269.00
1040	12/31/88	213-44-0300	06/05/89	07/05/95	1810.20
**********	**********	**********	**********	**********	**********

Place of Filing
CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
CENTREVILLE, MD 21617

Total $ 12768.58

This notice was prepared and signed at Baltimore, MD, on this,

the 06th day of November, 19 96.

Signature [signature]

Title Chief, SPf

(NOTE: *Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)*

PART 1 - RECORDING OFFICE

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I