

Department of the Treasury - Internal Revenue Service

Form

CERTIFICATE OF SUBORDINATION OF PROPERTY FROM FEDERAL TAX LIEN

669D

Section 6325(d)(1) of the Internal Revenue Code

WHEREAS, RICHARD E. HOLMES, JUDY HOLMES, of 708 HEATHERWOOD DR., City of BIRMINGHAM, County of JEFFERSON, State of ALABAMA, is indebted to the United States for unpaid internal revenue tax in the sum of TWO HUNDRED FORTY SIX THOUSAND SEVENTEEN DOLLARS AND 69/100 Dollars (\$246,017.69) 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)
639507836	UCC # 95-30510	10/25/95		\$246,017.69
639507926	UCC # 6512/1121 DUPL	10/27/95		\$31,356.25

Inst # 1996-02460

01/24/1996-02460
10:59 AM CERTIFIED
SHELBY COUNTY JUDGE OF PROBATE
11.00
002 MCD

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 JUDGE OF PROBATE for the County of SHELBY, ALABAMA, 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:

Lot 4, according to the Survey of Heatherwood, 1st Sector, as recorded in Map Book 8, page 27 A & B, in the Office of the Judge of Probate of Shelby County, Alabama.

WHEREAS, the District Director of Internal Revenue has determined that upon the payment of the sum of FORTY FOUR THOUSAND DOLLARS AND 00/100 Dollars (\$44,000.00) Dollars, 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 is hereby acknowledged; RICHARD F. MORAN, 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, RICHARD F. MORAN, District Director of Internal Revenue at BIRMINGHAM, ALABAMA, through my delegate, VERA E. POSEY (hereinafter referred to as the District Director), 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(d)(1) of the Internal

Revenue Code, subordinate the aforesaid tax lien, in the amount heretofore stated to the instrument herein described as A MORTGAGE IN THE AMOUNT OF \$283000.00 TO SOUTHERN ATLANTIC FINANCIAL SERVICE, INC. 2100 PARKLAKE DR. N.E. STR. ATLANTA, GA 30345, 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 BIRMINGHAM, ALABAMA, on this, the 28th day of DECEMBER, 1995.

Signature

Vera E. Posey

RICHARD F. MORAN
District Director of Internal Revenue
Birmingham District

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

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