Internal Revenue Service

Department of the Treasury

District Director

Milton G. Garrett 2000 1st Avenue North, Suite 700 Birmingham, Alabama 36203

500 22nd Street, S., Birmingham, AL 35233

Person to Contact: Cliff Whitely Telephone Number: (731-1248)Refer Reply to: 501:CW Date:

RE: Mr. and Mrs. Rigsby 1988 Income Tax Liability · (Max Rigity and Thirtey Rigeby)

To Whom it May Concern:

Out of the proceeds from the sale of real estate consummated this date, the sum of \$8,275.57 will be deducted from the amount paid to the Internal Revenue Service and credited to the debtors 1988 tax liability which will pay said sum in full.

Sincerely yours,

Carroll W. Cooper Chief, Advisory Section

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& Lary CO. Drivers Hest stans U.S. attorney



UNITED STATES DEPARTMENT OF JUSTICE NORTHERN DISTRICT OF ALABAMA

1800 FIFTH AVENUE NORTH ROOM 200 BIRMINGHAM, ALABAMA 35203

TEL: (205) 731-1765 FTS: 229-1785

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Department of The Treasury - Internal Revenue Service'

Form

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

Under Section 6325(b)(2)(A) of the Internal Revenue Code

WHEREAS, Max L. Rigsby, of 2018 2nd Avenue South, City of BIRMINGHAM, County of JEFFERSON, State of ALABAMA, is indebted to the United States for unpaid internal revenue tax in the sum of Seventy-Four Thousand, Six Hundred Forty-One and 31/100 Dollars (\$74641.31) lawfully assessed, to wit:

Kind of Tax	Tax Period Ended	Assessment Date	Identification Number	Unpaid Balance of Assessment
941 941 941 941 941 941 941 ************	09/30/85 12/31/85 09/30/84 03/31/85 06/30/85 * * * * * * * * * * * * * * * * * * *	04/07/86 04/07/86 11/18/85 07/01/85 09/30/85 * * * * * * * *	*****	\$23,449.85 \$18,122.76 \$14,903.36 \$2,763.28 \$15,402.06 * * * * * * * * * *
			Total	\$74,641.31

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(s) of Probate, St. Clair County, Ashville, Alabama, on March 6, 1986 and June 16, 1986, in accordance with the applicable provisions of law.

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WHEREAS, the lien of the United States, Federal Number(s) 630053673 and 638644014, for said tax has attached to certain property described as:

Commence at the Northwest corner of the NE 1/4 of the SW 1/4 of Section 16, Township 19 South, Range 1 West, thence run East along the North line said 1/4-1/4 Section a distance of 311.15 feet to the center-line of the Old Dunnavant Dirt Road; thence turn an angle of 129 degrees 52 minutes to the right and run along the centerline of said dirt road a distance of 54.43 feet to the point of beginning; thence continue in the same direction along the center-line of said dirt road a distance of 69.80 feet; thence turn an angle of 10 degrees 40 minutes to the left and continue along the Old Dunnavant Dirt Road a distance of 86.50 feet; thence turn an angle of 69 degrees 13 minutes 39 seconds to the left and run a distance of 260.96 feet to a point on the Northeast right-of-way line of Shelby County Hwy. No. 41; thence turn an angle of 97 degrees 25 minutes 41 seconds to the left to the to the Tangent of a right-of-way curve, and run along said R/W curve (whose Delta Angle is 2 degrees 42 minutes 10 seconds to the left, radius is 3,041.50 feet; Tangent is 71.74 feet; Length of Arc is 143.47 feet) to the P. C. of said curve; thence continue along said Hwy. R/W a distance of 148.53 feet; thence turn an angle of 93 degrees 30 minutes to the left and run a distance of 36.88 feet; thence turn an angle of 13 degrees 41 minutes to the left and run a distance of 103.72 feet; thence turn an angle of 5 degrees 23 minutes 42 seconds to the left and run a distance of 151.96 feet to the point of beginning. Situated in the NE 1/4 of the SW 1/4, Section 16, Township 19 South, Range 1 West, Shelby County.

WHEREAS, the District Director of Internal Revenue has determined that the value of the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, amounts to the sum of Fifty Thousand, and 00/100 Dollars (\$50000.00) 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 Fifty Thousand, and 00/100 Dollars (\$50000.00) 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;

Now, therefore, this instrument witnesseth, that I, Philip J.

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Sullivan, 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 to the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wheresoever situated.

Witness my hand at Birmingham, Alabama, on this, the 13th day of September, 1990.

Philip J. Sullivan
District Director of Internal Revenue
Through his delegate
Vera E. Posey
Acting, Chief Advisory Section
Special Procedures Staff
Birmingham District

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

STATE OF ALA. SHELBY CU.

Î CERTIFY THIS
INSTRUMENT WAS FILED

90 SEP 25 PH 3: 24

JUDGE OF FROBATE

