Department of The Treasury - Internal Revenue Service

Form

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

669-B

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

WHEREAS, Steven Kupferman, of 201 Bridle Lane, City of Birmingham, County of Jefferson, State of AL, is indebted to the United States for unpaid internal revenue tax in the sum of One Hundred Thirteen Thousand Nine Hundred Fifty Five and 68/100 Dollars (\$113955.68) lawfully assessed, to wit:

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Kind of Tax	Tax Period Ended	Assessment Date	Identification Number	Unpaid Balance of Assessment
6672 ***********************************	09/30/91 12/31/92 * * * * * * * * * * *	* 06/6 * 09:10 * SHELB	* 1994-20070 * 1994-20070 * * * * * * * * * * * * * * * * * * *	\$77,959.67 \$35,996.01 * * * * * * * * * * * * *
			Total	\$113,955.68

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, Jefferson County, Birmingham, AL on 12/16/93 and 07/08/93, in accordance with the applicable provisions of law.

WHEREAS, the lien of the United States, Federal Number(s) 639312052 and 639305814, for said tax has attached to certain property described as:

A tract of land described as follows: Begin at the Northeast corner of the NW 1/4 of the NE 1/4 of Section 1, Township 20 South, Range 1 West; thence run northerly along the east boundary line of the SW 1/4 of the NE 1/4 of said section for 120 feet; thence turn an angle of 91 deg. 10 min. 35 sec. to the left and run Westerly 332.11 feet; thence turn an angle of 88 deg. 33 min. to the left and run Southerly 613.41 feet; thence turn an angle of 31 deg. 52 min. 30 sec. to the right and run southwesterly, 193.44 feet; thence turn an angle 11 deg. 42 min. 15 sec. to the left and run Southeasterly 440.71 feet, more or less, to a point on the east boundary line of the NW 1/4 of the SE 1/4 of Section 1, Township 20 South, Range 1 West; thence turn an angle of 96 deg. 26 min. 40 sec. to the left and run Northerly along the east boundary of said 1/4-1/4 section, 713.48 feet to the point of beginning. This land being parts of the $^{-}$ NW 1/4 of the SE 1/4 and the NW 1/4 of the NE 1/4 of Section 1, Township 20 South, Range 1 West and a non-exclusive easement for recreational purposes only in, on and over that body of water abutting the herein described property and being further described as follows: a lake located in the SW 1/4 of the NE 1/4 and the NW 1/4 of the SE 1/4 of Section 1, Township 20 South, Range 1 West. ALSO a non-exclusive easement for ingress and egress more particulary described as follows: From the Northeast corner of the NW 1/4 of the SE 1/4 of Section 1, Township 20 South, Range 1 West run Southerly along the east boundary line of said 1/4-1/4 section for 713.48 feet to point of beginning of a 20 foot easement; thence continue southerly along last said course 354.52 feet, along the east side of said 20 foot easement; thence turn an angle of 88 deg. 48 min. to the right then run westerly along the south side of a 20 foot easement to the east boundary line of Shelby County Highway No. 447. The above described land being an easement 20 foot in width for the purpose of a roadway for ingress and egress. Mineral and mining rights excepted.

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 Fifteen Thousand Five Hundred Six and 94/100 Dollars

(\$15506.94) 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 Fifteen Thousand Five Hundred Six and 94/100 Dollars (\$15506.94) 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. 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 day of

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Philip J. Sullivan

District Director of Internal Revenue
Through his delegate

Vera E. Posey
Chief Advisory Section
Special Procedures Staff
Birmingham District

1994-20070

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