

01-481-CD  
INTERNAL REVENUE SERVICE -vs- DAVID A. SPINGOLA

**Notice of Federal Tax Lien**

Area: SMALL BUSINESS/SELF EMPLOYED AREA #3 Lien Unit Phone: (412) 395-5265	Serial Number 230173068	For Optional Use by Recording Office
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**As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, 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 A SPINGOLA

Residence 411 WALNUT ST  
CLEARFIELD, PA 16830-2343

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the 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 Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	06/30/1999	195-56-7645	05/10/2000	06/09/2010	43814.96

Place of Filing Clearfield Prothonotary Clearfield County Clearfield, PA 16830	Total \$ 43814.96
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This notice was prepared and signed at PITTSBURGH, PA, on this,

the 28th day of March, 2001.

Signature <i>Patricia Wilson</i> for M. ARNDT	Title Revenue Officer (412) 282-0545	23-01-1914
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**(NOTE:** Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

**Certificate of Discharge of Property from Federal Tax Lien**  
(Section 6325(b)(2)(A) of the Internal Revenue Code)

**WHEREAS**, David A. Spingola Of 411 East Walnut St., City of Clearfield, County of Clearfield, State of Pennsylvania, is indebted to the United States for unpaid internal revenue tax in the sum of Forty-Three Thousand Eight Hundred Fourteen Dollars and Ninety-Six Cents (\$43,814.96) 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)
230173068	01-481-CD	04/06/2001	195-56-7645	\$43,814.96

**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 Office of the Prothonotary, for the County of Clearfield, and also with the xxxxxxxx, 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:

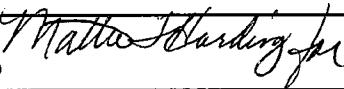
See attached legal description signed and dated by authorized delegate.

②  
FILED <sup>10</sup> cc  
01/09/2005 Unlimited Real  
MAR 09 2005 Estate pd. 700  
William A. Shaw  
Prothonotary/Clerk of Courts

Whereas, the Area Director of Internal Revenue has determined that the value of the interest of the United States in the previously mentioned property, under and by reason of the tax lien, amounts to the sum of One Thousand Fifty Dollars and Ninety-Six Cents (\$1,050.96). In addition, under the provisions of section 6325(d) (2) of the Internal Revenue Code, the United States subordinates its tax lien to all reasonable and necessary expenses incurred in connection with the sale of property or administration of the sale proceeds. I have determined that the subordination of any interest will increase the amount collected and enhance collection of the tax liability. Therefore, I have 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 One Thousand Fifty Dollars and Ninety-Six Cents (\$1,050.96). The payment will be applied in part satisfaction of the liability as stated and which sum has been paid will be applied and the receipt of which sum by me is hereby acknowledged; Jeffrey Basalla.

Now, therefore, this instrument witnesseth, that I, Jeffrey Basalla, Area Director of Internal Revenue at Detroit, MI. 48226, am charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due the United States. I'm also charged with the assessment as stated, and do, in accordance with the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, discharge the property previously described from the tax lien. I save and reserve, however, the force and effect of the tax lien against and upon all other property or rights to property to which the lien is attached, wheresoever situated.

Witness my hand at Director, Collection Central Area, Room 3259, Detroit, MI. 48226, on this, the 2nd day of March, 2005.

Signature Isoke K. Keto	 Title Technical Services Group Manager
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ALL that certain piece, parcel or tract of land situate in the Second Ward of the Borough of Clearfield, County of Clearfield, Pennsylvania, bounded and described as follows:

BEGINNING at a point on Walnut and Fifth Streets; thence along Fifth Street fifty (50) feet to corner of Lot No. 2; thence along the boundary line of Lot No. 2 one hundred twelve and five tenths (112.5) feet to an alley; thence along said alley fifty-one and two tenths (51.2) feet to Walnut Street; thence along Walnut Street one hundred one and two tenths (101.2) feet to Fifth Street and the place of beginning, and being known as Lot No. 1 in the Graham-Walker Plot of Lots.

EXCEPTING AND RESERVING, however, from the above described lot or piece of ground all that certain lot or piece of ground situate in the Borough of Clearfield, County of Clearfield and State of Pennsylvania, bounded and described as follows:

Beginning at a point on Walnut and Fifth Streets; thence along Fifth street fifty (50) feet to corner of Lot No. 2; thence along Lot No. 2 fifty (50) feet to a post; thence across Lot No. 1 of which this is a part on a line parallel with Fifth Street to Walnut Street; thence along Walnut Street fifty (50) feet to Fifth Street and place of beginning, this lot or piece of ground having been conveyed by Thomas Lynch and Nora Lynch, his wife, to Edward Lynch and Katherine Smith by deed dated August 19, 1908 and recorded in Deed Book 178, at page 132.

Matthew Hardin Jr.

Isoke K. Keto  
Technical Services Group Manager

3/2/05

Date

**Certificate of Discharge of Property from Federal Tax Lien**  
(Section 6325(b)(2)(A) of the Internal Revenue Code)

01-481-CD

**WHEREAS**, David A. Spingola Of 411 Walnut St. City of Clearfield, County of Clearfield, State of Pennsylvania, is indebted to the United States for unpaid internal revenue tax in the sum of Forty-Three Thousand Eight Hundred Fourteen Dollars and Ninety-Six Cents (\$43,814.96) 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)
230173068	01-481-CD	04/06/2001	195-56-7645	\$43,814.96

**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 Office of the Prothonotary, for the County of Clearfield, and also with the xxxxxxxxxx, 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 attached legal description signed and dated by authorized delegate.

FILED NO  
019-34-61 @  
JUL 14 2005

William A. Shaw  
Prothonotary/Clerk of Courts

**Whereas**, the Area Director of Internal Revenue has determined that the value of the interest of the United States in the previously mentioned property, under and by reason of the tax lien, amounts to the sum of Seven Thousand Two Hundred Sixty-Eight Dollars and Eighteen Cents (\$7,268.18). In addition, under the provisions of section 6325(d) (2) of the Internal Revenue Code, the United States subordinates its tax lien to all reasonable and necessary expenses incurred in connection with the sale of property or administration of the sale proceeds. I have determined that the subordination of any interest will increase the amount collected and enhance collection of the tax liability. Therefore, I have 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 Seven Thousand Two Hundred Sixty-Eight Dollars and Eighteen Cents (\$7,268.18). The payment will be applied in part satisfaction of the liability as stated and which sum has been paid will be applied and the receipt of which sum by me is hereby acknowledged; Jeffrey Basalla.

**Now, therefore, this instrument witnesseth**, that I, Jeffrey Basalla, Area Director of Internal Revenue at Detroit, MI. 48226, am charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due the United States. I'm also charged with the assessment as stated, and do, in accordance with the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, discharge the property previously described from the tax lien. I save and reserve, however, the force and effect of the tax lien against and upon all other property or rights to property to which the lien is attached, wheresoever situated.

**Witness** my hand at Director, Collection Central Area, Room 3259, Detroit, MI. 48226, on this, the 15th day of June, 2005.

Signature Isoke K. Keto		Title Technical Services Group Manager
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ALL, that certain lot or parcel of ground situated in the Fourth Ward of the Borough of Clearfield, County of Clearfield, Commonwealth of Pennsylvania, bounded and described as follows:

ON the North by an alley; on the East by an alley; on the South by Daisy Street; and on the West by the remaining part of Lot no. 37, and being a piece of ground fronting fifty feet on Daisy Street and Sixty feet deep to an alley.

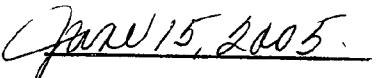
BEING the same premises which vested in DENNIS A. SPINGOLA and MILDRED J. SPINGOLA, husband and wife, by Deed dated December 18, 1986, and recorded in the Office of Recorder of Deeds of Clearfield County, in Deed and Record Book 1129, page 365. The said Dennis A. Spingola having died on February 24, 1992, title to above described premises thereby vested in Mildred J. Spingola his surviving spouse. (See Death Certificate attached hereto as Exhibit "A")

TOGETHER with all and singular the tenements, hereditaments, and appurtenances to the same belonging, or in anywise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof; AND ALSO all the estate, right, title, interest, property, claim and demand whatsoever, both in law and equity, of the said parties of the first part, of, in, to or out of the said premises, and every part and parcel thereof.

I hereby CERTIFY that this document is recorded in the Recorder's Office of Clearfield County, Pennsylvania.

CLEARFIELD COUNTY 4/17/94

  
Isoke K. Keto  
Technical Services Group Manager

  
Date

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

3355

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

Area:  
SMALL BUSINESS/SELF EMPLOYED AREA #2  
Lien Unit Phone: (800) 913-6050

Serial Number

230173068

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 April 06

2001, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer  
DAVID A SPINGOLA

Residence 411 WALNUT ST  
CLEARFIELD, PA 16830-2343

COURT RECORDING INFORMATION:  
Liber Page UCC No. Serial No.  
n/a n/a n/a 01-481-CD

FILED NO CC  
M 19 10 2007  
MAR 12 2007  
OK

William A. Shaw  
Prothonotary/Clerk of Courts

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)
6672	06/30/1999	195-56-7645	05/10/2000	06/09/2010	43814.96

Place of Filing  Clearfield Prothonotary Clearfield County Clearfield, PA 16830	Total \$ 43814.96
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This notice was prepared and signed at Philadelphia, PA, on this,

the 01st day of March, 2007.

Signature R. A. Mitchell

Title Director, Campus Compliance  
Operations

(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. 71-466, 1971 - 2 C.B. 409)

Part 1 - RECORDING OFFICE

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