



200207120022

Skagit County Auditor


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AFTER RECORDING MAIL TO:

Name FIRST AMERICAN TITLE
Address 3202 COMMERCIAL AVENUE
City / State ANACORTES, WA 98221

- Document Title(s):** (or transactions contained therein)
1. CERTIFICATE OF SUBORDINATION OF FEDERAL
 2. TAX LIEN
 - 3.
 - 4.

Reference Number(s) of Documents assigned or released:
200206180077, 200101240033
200008160019, 200102070015
 Additional numbers on page _____ of document



First American Title Insurance Company

FIRST AMERICAN TITLE CO.
AL8911E

(this space for title company use only)

- Grantor(s):** (Last name first, then first name and initials)
1. INTERNAL REVENUE SERVICE
 - 2.
 - 3.
 - 4.
 5. Additional names on page _____ of document

- Grantee(s):** (Last name first, then first name and initials)
1. WELLS FARGO HOME MORTGAGE
 - 2.
 - 3.
 - 4.
 5. Additional names on page _____ of document

Abbreviated Legal Description as follows: (i.e. lot/block/plat or section/township/range/quarter/quarter)
Lots 1 - 7 "Fidalgo City"

Complete legal description is on page 4 of document

Assessor's Property Tax Parcel / Account Number(s):
4101-009-007-0004 P73022

NOTE: *The auditor/recorder will rely on the information on the form. The staff will not read the document to verify the accuracy or completeness of the indexing information provided herein.*

Form 669-E

DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE

Certificate of Subordination of Federal Tax Lien

(Section 6325(d)(2) of the Internal Revenue Code)

Whereas, Clarence J and Anna J Miller Of 1004 Commercial Ave, City of Anacortes, County of Skagit, State of Washington is indebted to the United States for unpaid internal revenue tax in the sum of Six hundred twenty three thousand six hundred twenty eight and 77/100 Dollars (\$623,628.77) 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)
910089952	200008160019	08-16-2000		269579.66
910101656	200101240033	01-24-2001		181059.98
910102693	200102070015	02-07-2001		172989.13

Whereas, to secure the collection of said tax, notice of the lien of the United States, attaching to all property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the Skagit County Auditor, State of Washington, 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 SCHEDULE "C", COMMITMENT NO. A68911



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Form 669-E (Rev. 11-92)

(Use this space for continued description of property)

Whereas, the Deputy Director Compliance Services, Internal Revenue Service, has determined that the amount realizable by the United States from the property herein described, or from any other property subject to the lien, will ultimately be increased by reason of the issuance of a certificate subordinating the tax lien of the United States and that the ultimate collection of the tax liability will be facilitated by such subordination is authorized to issue such certificate under the provisions of section 6325(d)(2) of the Internal Revenue Code.

Now, therefore, this instrument witnesseth, that I, **Cheryl Sherwood**, Director Compliance Services, Internal Revenue Service, 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)(2) of the Internal Revenue Code, subordinate the aforesaid tax lien, in the amount heretofore stated to the instrument herein described as **A DEED OF TRUST RECORDED 06-18-2002, AUDITOR NUMBER 200206180077, RECORDS OF SKAGIT COUNTY, STATE OF WASHINGTON BETWEEN ANNA AND CLARENCE MILLER, BORROWER, FIRST AMERICAN TITLE AS TRUSTEE AND WELLS FARGO HOME MORTGAGE AS BENEFICIARY.**, 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 Seattle, Washington, on this, the 27TH day of **JUNE**, 2002.

Signature  Jill L. Pace	Title Technical Support Group Manager Compliance Area 12
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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 CB 400

Form **669-E** (Rev. 11-92)



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Schedule "C"

The land referred to in this report/policy is situated in the State of Washington, County of Skagit, and is described as follows:

Lots 1 through 7, Block 9, "MAP OF FIDALGO CITY", according to the plat thereof recorded in Volume 2 of Plats, pages 113 and 114, records of Skagit County, Washington;

TOGETHER WITH the West 1/2 of Woodland Avenue vacated December 3, 1968 under Skagit County Commissioners File No. 12,323 as would attach by operation of law;

EXCEPT the East 1/2 of the West 1/2 of said vacated Woodland Avenue lying between Lots 5 through 7 of Block 9 and Lots 5 through 7 of Block 10, said "MAP OF FIDALGO CITY", as conveyed to Harold Trulson and Agnes Trulson, husband and wife, by Deed recorded May 3, 1983 under Auditor's File No. 8305030011;

ALSO TOGETHER WITH that portion of the East 1/2 of the alley in said Block 9, the North 1/2 of 10th Street and the West 1/2 of Woodland Avenue as set forth in agreed judgment quieting title under Skagit County Superior Court Cause No. 91-2-00549-7 and recorded November 1, 1999 under Auditor's File No. 9111010074, as would attach by operation of law.

