Form 668 (Y)
(Rev. January 1991)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District	Serial Number
Des Moines, IA	429276203

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, 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 WILLIAM L & RUTH A PHELPS

Residence ORCHARD LN CT LOT 22
MANCHESTER, IA 52057-1064

For Optional Use by Recording Office

207-319
DELAWARE COUNTY IOWA
FILED
'92 JUL 13 AM 11 47
BOOK 116 PAGE 166
RECORDER
$5.00 CHG

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of 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 Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/91	[redacted]-3810	06/01/92	07/01/02	13827.26
				For Release, See Book 122 Page 155 3/7/94	
Place of Filing: Delaware County Recorder, Delaware Courthouse, Manchester, IA 52057				Total	$ 13827.26

This notice was prepared and signed at Des Moines, IA, on this,

the 2nd day of July, 19 92.

Signature	Title
for [redacted] ACS	Manager 42-01-0000

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien

D.C. Marts, Chief, CSF

Rev. Rul. 71-466, 1971-2 C.B. 1304)

FILE No. 207-319	FILED FOR RECORD THE 13 DAY OF July, 1992 AT 11:47	STATE OF IOWA, DELAWARE COUNTY
RECORDING FEE $ 5.00	O'CLOCK a M. BOOK 116 PAGE 166	Jane A. Lloyd, Recorder
TRANSFER FEE $		LM

* U.S. GOVERNMENT PRINTING OFFICE: 1991-282-042/41578 E.I. NO. 25-0501000