STATE OF IOWA—FEDERAL TAX LIEN REGISTRATION

☐ **INFORMATION AND CERTIFICATE: (Fee $5.00)**

PARTY(IES) SUBJECT TO INQUIRY:	☒ PARTY REQUESTING INFO/COPY:
Name(s): Milton T. Leonard and/or Marcella A. Leonard Address(es): 615 Union, Box 68 Ryan, IA 52330	Attorney Judith O'Donohoe 116 N. Main St. P.O. Box 307 Charles City, IA 50616

DELAWARE COUNTY, IOWA
FILED
1999 AUG 23 PM 3:16
BOOK 149 PAGE 2936
DELAWARE COUNTY RECORDER
36.00

R 2935

File No.	No. of Pages	Date and hour of filing	Type of instrument

Any and all federal and state tax liens filed against Milton T. and/or Marcella Leonard.

69-814 (Book 124 Page 173)	1	Sept. 19, 1994	10:20 A.M.	Federal Tax Lien
4-695 (Book 136 Page 42)	1	Sept. 2, 1997	11:13 A.M.	Release of Federal Tax Lie
322-3386 (Book 134 Page 178)	1	May 15, 1997	9:58 A.M.	Federal Tax Lien
26-1525 (Book 137 Page 45)	1	Nov. 17, 1997	10:25 A.M.	Iowa Department of Revenue and Finance Tax Lien
26-1526 (Book 137 Page 46)	1	Nov. 17, 1997	10:36 A.M.	Iowa Department of Revenue and Finance Tax Lien
70-3253 (Book 139 Page 175)	1	Apr. 20, 1998	10:21 A.M.	Federal Tax Lien

CERTIFICATE: The undersigned filing officer certifies the above listing is a complete record of all unreleased Federal Tax Liens, and instruments relating thereto, naming the party(ies) subject to inquiry and identified with the address(es) requested and which are on file in my office as of the time stamped above.

Deborah L. Leytem

Recorder DELAWARE County, Iowa

☒ **COPY AND CERTIFICATE: (Fee $5.00 per page)**

File No.	Date and hour of filing	File No.	Date and hour of filing
SAME AS ABOVE			

CERTIFICATE: The undersigned filing officer certifies the attached 6 page(s) are true and exact copies of

☐ All unreleased Federal Tax Liens and instruments relating thereto,

XX Specific instruments requested,

naming the party(ies) subject to inquiry and identified with the address(es) requested and which are on file in my office as of the time stamped above.

Deborah L. Leytem

Recorder DELAWARE County, Iowa

Form 668 (Y)
(Rev. October 1993)

1691

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
Des Moines, IA	429485633	

As provided by sections 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.

DELAWARE COUNTY IOWA
69-814
FILED
'94 SEP 19 AM 10 20
BOOK 124 PAGE 173
DEBORAH L. PEYTON
DELAWARE CO. RECORDER
$6.00

Name of Taxpayer MILTON T & MARCELLA LEONARD

Residence BOX 68
RYAN, IA 52330

IMPORTANT RELEASE INFORMATION: For 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	12/31/90	[redacted]-7329	04/04/94	05/04/04	43638.93
1040	12/31/91	[redacted]-7329	04/04/94	05/04/04	48132.69
				For Release, See Book 136 Page 42 9/2/97	
Place of Filing: Delaware County Recorder Delaware Courthouse Manchester, IA 52057				**Total**	$ 91771.62

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

the 15th day of September, 19 94.

Signature for Keith Neely
D.K. Marts, Chief, CSF

Title Revenue Officer
42-01-1307

FILE No. 69-814
RECORDING FEE $ 6.00
TRANSFER FEE $

FILED FOR RECORD THE 19 DAY OF Sep, 19 94 AT 10:20 O'CLOCK M. BOOK 124 PAGE 173

STATE OF IOWA, DELAWARE COUNTY
Deborah L. Peyton, Recorder
LM

Form 668 (Z)[109]
(Rev. 5-94)

Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax Lien

District	Serial Number	For Use by Recording Office
Des Moines	429485633	

I certify that as to the following-name taxpayer, the requirements of section 6325 (a) of the Internal Revenue Code have been satisfied for the taxes listed below and for 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 September 19 19 94, is in authorized to note the books to show the release of this lien for these taxes and additions

IRS

Name of Taxpayer MILTON T & MARCELLA LEONARD

Residence BOX 68
RYAN, IA 52330

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
124	173	n/a	69-814

4-695
DELAWARE COUNTY IOWA
FILED
'97 SEP 2 AM 11 13
BOOK 136 PAGE 42
REGINA L. PEYTON
DELAWARE CO. RECORDER
6.00

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	12/31/90	[redacted]-7329	04/04/94	05/04/04	43638.93
1040	12/31/91	[redacted]-7329	04/04/94	05/04/04	48132.69
				Total	$ 91771.62

Place of Filing
Delaware County Recorder
Delaware Courthouse
Manchester, IA 52057

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

the 25th day of August, 19 97.

Signature [signature] Title Manager

(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. Rul. 71-468, 1971-2 C.B. 409)*

PART 1 - RECORDING OFFICE DATE 9-2-97 BOOK 136 PAGE 42

Form 668 (Z) (Rev. 5-94)
CAT. NO 60026I

Form 668 (Y)
(Rev. October 1993)

29742

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
MIDWEST	399714408	

As provided by sections 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 MILTON T. LEONARD

Residence BOX 68
RYAN, IA 52330-0068

IMPORTANT RELEASE INFORMATION: For 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	12/31/92	[redacted]-7329	04/08/96	05/08/06	27867.24
1040	12/31/92	[redacted]-7329	12/02/96	01/01/07	
1040	12/31/93	[redacted]-7329	12/02/96	01/01/07	11967.80
1040	12/31/94	[redacted]-7329	12/02/96	01/01/07	6188.30
				Total	$ 46023.34

Place of Filing
Delaware County Recorder
Delaware Courthouse
Manchester, IA 52057

This notice was prepared and signed at Milwaukee, WI, on this,

the 09th day of May, 19 97.

Signature	Title
for ARNOLD A. STEVENSON	Revenue Officer 39-01-1309

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668 (Y) (Rev. 10-93)

Date 5-15-97 BOOK 134 PAGE 178

ENV. 322-3386
DELAWARE COUNTY IOWA
FILED
'97 MAY 15 AM 9 58
134 PAGE 178
BERNARD L. PEYTON
RECORDER
$10.00

AFTER RECORDING RETURN TO -
Ia Department of Revenue & Finance
Hoover State Office Building
PO Box 10471
Des Moines, Ia 50306-0471
Please return w/billing sheet

97 NOV 17 AM 10:
6.00
131
45
26-1525

Preparer Information	G.D. Bair, Director,	Hoover Bldg.	Des Moines, IA 50319	(515) 281-3612
	Name	Street Address	City, State, Zip	Area Code-Phone

RF6001
96-001 (6/96)
625-0837

SPACE ABOVE THIS LINE FOR RECORDER

IOWA DEPARTMENT OF REVENUE AND FINANCE
NOTICE OF TAX LIEN

State of Iowa
Polk County

SS

Identification Numbers

LEONARD, MILTON & MARCELLA

BOX 68
RYAN IA 52330-0068

SSN1 [redacted]-7329
SSN2 [redacted]-8827
00 0000000

Reason for Assessment

STATE ADJUSTMENT
PER FEDERAL AUDIT

NOTICE DATE: NOV 10, 1997

NOTICE OF TAX LIEN for INDIVIDUAL INCOME TAX

28 County

0274451 Lien Number

YOU ARE ASSESSED FOR THE IOWA TAXES INDICATED BELOW

Tax Period	Date Assessed	Tax	Penalty	Interest	Fees	Total
90-12-31	96-03-05	9467.00	710.03	6248.12	27.00	16452.15
91-12-31	96-03-05	9421.00	471.05	5124.85		15016.90

TOTAL AMOUNT DUE 31469.05

000723522 001

Document Number

BY DIRECTOR _____
Gerald D. Bair

DATE 11-12-97 BOOK 132 PAGE 45

AFTER RECORDING RETURN TO -
Ia Department of Revenue & Finance
Hoover State Office Building
PO Box 10471
Des Moines, Ia 50306-0471
Please return w/billing sheet

'97 NOV 17 AM 10 39
131 PAGE 46
6.00
96-1526

Preparer Information: G.D. Bair, Director, (Name) | Hoover Bldg. (Street Address) | Des Moines, IA 50319 (City, State, Zip) | (515) 281-3612 (Area Code-Phone)

RF6001
96-001 (6/96)
625-0837

SPACE ABOVE THIS LINE FOR RECORDER

IOWA DEPARTMENT OF REVENUE AND FINANCE
NOTICE OF TAX LIEN

State of Iowa
Polk County } SS

Identification Numbers

LEONARD, MILTON & MARCELLA

BOX 68
RYAN IA 52330-0068

SSN1 [redacted]-7329
SSN2 [redacted]-8827
00 0000000

Reason for Assessment

ESTIMATED-NO RETURN FILED

NOTICE DATE: NOV 10, 1997

NOTICE OF TAX LIEN for INDIVIDUAL INCOME TAX

28 (County) 0274452 (Lien Number)

YOU ARE ASSESSED FOR THE IOWA TAXES INDICATED BELOW

Tax Period	Date Assessed	Tax	Penalty	Interest	Fees	Total
92-12-31	96-03-11	10025.00	1002.50	4410.95	12.00	15450.45
93-12-31	96-03-11	10524.00	1052.40	3662.27		15238.67
94-12-31	96-03-11	11023.00	1102.30	2865.87		14991.17

TOTAL AMOUNT DUE 45680.29

000723522 002
Document Number

BY DIRECTOR _____
Gerald D. Bair

DATE 11-17-97 BOOK 131 PAGE 46

Form 668 (Y) (c)
(Rev. August 1997)

29742

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

District	Serial Number	For Optional Use by Recording Office
MIDWEST	399824113	

As provided by sections 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.

'98 APR 20 AM 10 21
70-3253
DELAWARE COUNTY IOWA
FILED
139 PAGE 175
PATTON
RECORDER
IRS
6.00

Name of Taxpayer: MILTON T LEONARD

Residence: BOX 68
RYAN, IA 52330-0068

IMPORTANT RELEASE INFORMATION: For 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)
6702	12/31/1992	[redacted]-7329	02/03/1997	03/05/2007	500.00
6702	12/31/1993	[redacted]-7329	02/03/1997	03/05/2007	500.00
6702	12/31/1994	[redacted]-7329	02/03/1997	03/05/2007	500.00
6702	12/31/1995	[redacted]-7329	10/27/1997	11/26/2007	500.00
6702	12/31/1996	[redacted]-7329	10/27/1997	11/26/2007	500.00

Place of Filing:
Delaware County Recorder
Delaware Courthouse
Manchester, IA 52057

Total: $ 2500.00

This notice was prepared and signed at Milwaukee, WI, on this,

the 13th day of April, 1998.

Signature: A. Korotkiewicz Wastian
for ARNOLD A. STEVENSON

Title: Revenue Officer 39-01-1309

(NOTE: *Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax lien Rev. Rul. 71-466, 1971-2 C.B. 409)*

PART 1 - KEPT BY RECORDING OFFICE

Form 668 (Y) (c) (Rev. 8-97)
CAT. NO. 60025X

DATE 4-20-98 BOOK 139 PAGE 175