STATE OF IOWA—FEDERAL TAX LIEN REGISTRATION

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

PARTY(IES) SUBJECT TO INQUIRY:	(X) PARTY REQUESTING INFO/COPY:
Name(s): M & M Trust 615 Union, Box 68 Ryan, IA 52330 Address(es):	Attorney Judith O'Donohoe 116 N. Main Street P.O. Box 307 Charles City, IA 50616

DELAWARE COUNTY, IOWA
FILED
1999 AU 23 PM 2:11
BOOK 1999 PAGE 2306
DELAWARE COUNTY RECORDER
16.00
R2306

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

Any and all state and federal tax liens filed against the M & M Trust.

90-1548	(Book 125 Page 69)	1	Dec. 12, 1994	9:50 A.M.	Federal Tax Lien
4-694	(Book 136 Page 41)	1	Sept. 2, 1997	11:12 A.M.	Release of 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.

Melissa K. Leyton

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 2 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.

Melissa K. Leyton

Recorder DELAWARE County, Iowa

Form 668 (Y)
(Rev. October 1993)

1691

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

ENV.

District	Serial Number
Des Moines, IA	429486394

For Optional Use by Recording Office

90-1548
DELAWARE COUNTY IOWA
FILED
'94 DEC 12 AM 9 50
BOOK 125 PAGE 69
DEBORAH L. PEYTON
DELAWARE CO. RECORDER
$6.00

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 M & M, A TRUST ESTATE , Nominee of/Alter ego
MILTON T & MARCELLA A 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	42596.93
1040	12/31/91	[redacted]7329	04/04/94	05/04/04	48132.69

For Release, See Book 136
Page 41 9/2/97

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

Total $ 90729.62

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

the 08th day of December, 19 94.

Signature	Title
for Keith Neely	Revenue Officer 42-01-1307

FILE No. 90-1548
RECORDING FEE $ 6.00
TRANSFER FEE $

FILED FOR RECORD THE 12 DAY OF Dec 19 94 AT 9:50
O'CLOCK A. M. BOOK 125 PAGE 69

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

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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	429486394	

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 December 12 19 94, is in authorized to note the books to show the release of this lien for these taxes and additions

Name of Taxpayer: M & M, A TRUST ESTATE; Nominee of MILTON T & MARCELLA A LEONARD

Residence: BOX 68
RYAN, IA 52330

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
125	69	n/a	90-1548

'97 SEP 2 AM 11 12
DELAWARE COUNTY IOWA
FILED
4-694
BOOK 136 PAGE 41
DEBORAH 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)
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1040	12/31/91	7329	04/04/94	05/04/04	48132.69
**********	**********	**********	**********	**********	**********
				Total	$ 90729.62

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

PART 1 - RECORDING OFFICE DATE 9-2-97 BOOK 136 PAGE 41

Form 668 (Z) (Rev. 5-94) CAT. NO. 60021I

IRS, Milwaukee, Wisconsin Ave, WI 53203-9921