IRS
S:CM:CS:LP:A:9
Stop 5333STL
P.O. Box 66778
St. Louis, MO
63166-6778

DELAWARE COUNTY IOWA
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DEBORAH L. PEYTON
DELAWARE CO RECORDER
33.00

CERTIFICATE OF NONATTACHMENT OF FEDERAL TAX LIENS

TO WHOM IT MAY CONCERN:

I CERTIFY that I am the appointed and qualified Area Director for Small Business, Self Employed of Internal Revenue charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due the United States. I also certify that the Federal tax lien(s) against all property and rights of property belonging to Frederick J. Vorwald, 308 Franklin, Delhi, IA 52223, TIN: 42-1481890, based on assessment of Employer's Quarterly Federal Tax Returns for the periods ended June 30, 2000, September 30, 2000, December 31, 2000, March 31, 2001, June 30, 2001, September 30, 2001 and December 31, 2001 against to Frederick J. Vorwald, 308 Franklin, Delhi, IA 52223, TIN: 42-1481890, did not attach, and does not now attach, to any separate property of Fredrick J. & Judy Vorwald, Sr., 2213 250th Ave, Delhi, IA 52223, SSN: [redacted]-3084.

Notice of the lien(s) in the sum of Twelve thousand five hundred forty-three and 65/100 Dollars ($12,543.65) filed on November 5, 2001 recording number 2001/3963; Fifteen thousand, five hundred sixty-six and 89/100 filed on April 8, 2002 recording number 2002/1310; and Four thousand seven hundred twelve and 37/100 filed on October 3, 2002 recording number 2002/3559 were recorded with the Delaware County Recorder, Delaware Courthouse, Manchester, IA 52057, as provided by section 6323 of the Internal Revenue Code.

The reason for this action is that it has been determined that Fredrick J. & Judy Vorwald, Sr., 2213 250th Ave, Delhi, IA 52223, SSN: [redacted]-3084, is not liable for the taxes under the above assessment.

WITNESS my hand at St. Louis, Missouri, this 12th day of April 2004.

INTERNAL REVENUE SERVICE
SB/SE AREA 9 ST LOUIS, MO

Faris R. Fink
Area Director SB/SE, Area 9

By: _____
Group Manager, Collection Technical Services