3479

Form 668 (Y)(c)
(Rev. February 2004)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area:
WAGE & INVESTMENT AREA #2
Lien Unit Phone: (800) 829-7650

Serial Number
572116609

For Op

As provided by section 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 JEFFREY N & KIM M PENNEY

Residence
2205 130TH AVE
MANCHESTER, IA 52057-8932

IMPORTAN RELEASE INFORMATION: For each assessment listed below, unless notice of the 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).

Book 2009 Page 3225
Document 2009 3225 Type 06 003 Pages 1
Date 8/17/2009 Time 9:14:22AM
Rec Amt $9.00

DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2002	XXX-XX-0248	02/20/2006	03/21/2016	3823.60
1040	12/31/2004	XXX-XX-0248	05/22/2006	06/21/2016	5325.96

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

Total $ 9149.56

This notice was prepared and signed at CHICAGO, IL, on this,

the 11th day of August, 2009.

Signature K. A. Mitchell
for SUSAN MEREDITH

Title
ACS
(800) 829-7650

13-00-0001

(NOTE: Certificate of officer authorized by law to take acknowledgment 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. 2-2004)
CAT. NO 60025X

IRS P.O. Box 145595 Cincinnati OH 45250