Form 668 (Z)
(Rev. 10-2000)

5219 Department of the Treasury - Internal Revenue Service

Certificate of Release of Federal Tax

Area:
WAGE & INVESTMENT AREA #2
Lien Unit Phone: (800) 913-6050

Serial Number
572116609

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and 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 August 17 2009, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer
JEFFREY N & KIM M PENNEY

Residence 2205 130TH AVE
MANCHESTER, IA 52057-8932

COURT RECORDING INFORMATION:

Liber	Page	UCC No.	Serial No.
2009	3225	n/a	n/a

Fc

DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Book 2010 Page 1273
Document 2010 1273 Type 05 006 Pages 1
Date 4/30/2010 Time 9:43:57AM
Rec Amt $9.00

CHG
IRS
PO Box 145595
Cincinnati, OH 45250-9738

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 21st day of April, 2010.

Signature R. A. Mitchell

Title Director, Campus Compliance Operations

(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

Form **668 (Z)** (Rev. 10-2000)
CAT. NO 600261