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

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

CHG ENV - IRS PO Box 145595 Cincinnati, OH 45250-9732

Area:	Serial Number
SMALL BUSINESS/SELF EMPLOYED AREA #4 Lien Unit Phone: (800) 829-3903	725734910

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 RICHARD T WHEELER

Residence
PO BOX 2
MANCHESTER, IA 52057-0002

IMPORTANT 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).

DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

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Date 12/07/2010 Time 10:10:12AM
Rec Amt $9.00

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-0077	10/24/2005	11/23/2015	45344.61
1040	12/31/2004	XXX-XX-0077	09/20/2010	10/20/2020	5711.19

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

Total $ 51055.80

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

the 26th day of November, 2010.

Signature
for MICHAEL W. COX

Title
ACS
(800) 829-3903

24-00-0008

(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