Form **668-H**
(Rev. Jan. 1981)

Department of the Treasury—Internal Revenue Service

Notice of Federal Estate Tax Lien Under Internal Revenue Laws

District	Serial Number	*For Optional Use by Recording Office*
Des Moines, Iowa		

Notice is given under the provisions of section 6324B of the Internal Revenue Code that a lien exists in favor of the United States against the specific property described below for additional Federal estate tax imposed by section 2032A(c) due to the special valuation elected under section 2032A.

FILED NO. 1450
BOOK 7 PAGE 263
1982 APR -9 AM 10:33
MARY E. WELTY
RECORDER
MADISON COUNTY, IOWA
Fee $3.00

Name of Estate Estate of John L. Parmenter
(Qualified Heir: Joan P. Peterson)

Name and address of agent designated by the qualified heirs for dealings with IRS regarding the specially valued property.
Joan P. Peterson
2218 55th Street
Des Moines, Iowa 50310

Date of Death	Decedent's Social Security Number	Amount of Additional Tax
10-16-80	478-01-1649	$42,858.23

Description of Property to Which Lien Attaches The Southwest Quarter (1/4) of Section Seventeen (17); the Northeast Quarter (1/4) of the Southeast Quarter (1/4), except about 20 acres thereof lying North and West of the public highway, and the Southeast Quarter (1/4) of the Southeast Quarter (1/4), and the Northwest Quarter (1/4) of the Southeast Quarter (1/4), and the Southwest Quarter (1/4) of the Southeast Quarter (1/4) (except the following described tract of land, to wit: Commencing at the Southeast corner of said 40-acre tract and running thence West 14 rods; thence North 40 rods; thence West 12 rods; thence North 40 rods to the North line of said 40-acre tract; thence East 26 rods to the Northeast corner thereof; thence South 80 rods to the place of beginning), all of Section Eighteen (18); the Northeast Quarter (1/4) of the Northeast Quarter (1/4), the East Half (1/2) of the Northwest Quarter (1/4), the West Half (1/2) of the Northeast Quarter (1/4), the Northwest Quarter (1/4) of the Southeast Quarter (1/4), and the Northeast Quarter (1/4) of the Southwest Quarter (1/4), all of Section Nineteen (19); and the Northwest Quarter (1/4) of the Northwest Quarter (1/4) of Section Twenty (20); all in Township Seventy-four (74) North, Range Twenty-seven (27) West of the 5th P.M.

Place of Filing: Madison County Recorder
Madison County Courthouse
Winterset, Iowa 50273

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

the 1 **day of** April **,19** 82

Signature	Title
R. Collins	Chief, Special Procedures

Form **668-H** (Rev. 1-81)

Part 1 – To be kept by recording office

For Release of Annexed Lien See Lien Record 8 Page 144
11-4-93

For Release of Annexed Lien See Lien Record 8 Page 183
11-8-93