Form **668-H**
(Rev. Dec. 1979)

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.

Compared

FILED NO: 691
BOOK 7 PAGE 301
1982 NOV 19 AM 11:11
MARY E. WELTY
RECORDER
MADISON COUNTY, IOWA
Fee $3.00

Name of Estate: Estate of Emma L. Baker
(Qualified Heirs: see below)

Name and address of agent designated by the qualified heirs for dealings with IRS *regarding the specially valued property.*

Charles A. Baker
Rural Route #1
Booneville, Iowa

Date of Death	Decedent's Social Security Number	Amount of Additional Tax
06-05-79	478-80-8528	$ 174,103.00

Description of Property to Which Lien Attaches

The South One-half (S 1/2) of the Northwest Quarter (NW 1/4) and the Southwest Quarter (SW 1/4) of the Northeast Quarter (NE 1/4) of Section Two (2), Township 77 North, Range Twenty-six (26), West of the 5th P.M., in Madison County, Iowa, containing 120 acres more or less.

(Qualified Heirs: Charles A. Baker, Jane Marie Baker, Charles Alan Baker, Constance M. Chiles, Charlene Olson, Leigh Ann Baker, Janice M. St. Piere)

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 18th **day of** November **,19** 82

Signature	Title
R. Collins	Chief, Special Procedures Staff

Part 1 — To be kept by recording office Form **668-H** (Rev. 12-79)

For Release of Annexed Lien See
Lien Record 8 *Page* 216