Department of the Treasury - Internal Revenue Service
CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

WHEREAS, the Qualified Heirs of the Estate of Mary E. McNamara

County of Madison, State of Iowa,

are potentially indebted to the United States for additional estate tax in accordance with IRC 2032A(c) in the sum of twenty thousand, five-hundred twenty-one and 05/100---------- ---------- Dollars ($ 20,521.05)

to wit: Filed No. 240 Book 7, Page 293

Kind of Tax (a)	Decedent's Date of Death (b)	Assessment Date (c)	Identifying Number (d)	Additional Tax (e)
2032A(c)	04-05-81	----------	483-62-7451	$ 20,521.05
			Total	$ 20,521.05

WHEREAS, to secure the collection of said tax, notice of the lien of the United States under IRC 6324B attaching only to the specific property listed on said lien on account of said tax indebtedness, was filed with the Recorder for the County of Madison, State of Iowa ~~for the County of~~ on August 24, 1982, in accordance with the applicable provisions of law.

WHEREAS, the lien of the United States, for said tax has attached to certain property described as:

A parcel of land in the Northwest Quarter of the Northwest Quarter of Section 2, Township 75 North, Range 28 West of the 5th Principal Meridian, Madison County, Iowa, more particularly described as follows:

Commencing at the Northwest Corner of Section 2, T75N, R28W of the 5th P.M., Madison County, Iowa; thence North 90°00'00" East 1,113.84 feet along the section line; thence South 00°00'00" 57.36 feet to the south right of way line of Iowa Highway No. 92 and the point of beginning. Thence South 01°20'09" East 353.30 feet; thence South 89°01'36" East 110.13 feet; thence North 00°22'57" West 355.08 feet; thence South 90°00'00" West 115.98 feet along said right of way line to the point of beginning. Said parcel contains 0.919 Acres.

STATE OF IOWA, MADISON COUNTY, ss.
Inst. No. 1147 Filed for Record this 10 day of December 1986 at 4:00 PM
Book 7 Page 589 Recording Fee 10.00 Mary E. Welty, Recorder, By Shirley H. Henry Deputy

(Use this space for continued description of property)

Whereas, the District Director of Internal Revenue has determined that the value of the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, amounts to the sum of one thousand two-hundred thirty and 00/100---------- dollars ($ 1,230.00) and has authorized the issuance, under the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, of a certificate discharging the above-described property from the tax lien of the United States upon the payment of the sum of one thousand two-hundred thirty and 00/100---------- dollars ($ 1,230.00) to be applied in part satisfaction of the liability in respect of the tax hereinbefore stated which sum has been paid to be so applied, and the receipt of which sum by me is hereby acknowledged; John Edwards.

Now, therefore, this instrument witnesseth, that I, John Edwards, District Director of Internal Revenue at Des Moines, Iowa, charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due to the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(A) of the Internal Revenue Code, discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however, the force and effect of said tax lien against and upon all other property or rights to property to which said lien is attached, wheresoever situated.

Witness my hand at Des Moines, Iowa, on this, the 9th, day of December, 19 86.

Signature	Title
F. Kadler John Edwards By: R. Collins	Acting Chief, Special Procedures Staff

Note. Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Discharge of Federal Tax Lien. Rev. Rul. 71-466, 1971-2 C.B. 409.

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