For Release of Annexed Lien See Lien Record 7 Page 610

Form **668**
(Rev. Sept. 1983)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien Under Internal Revenue Laws

District
Des Moines, Iowa 4201

Serial Number

For Optional Use by Recording Office

Co[illegible]

FILED NO. 1922
BOOK 7 PAGE 532
1986 MAR 17 AM 10:00
MARY E. WELTY
RECORDER
MADISON COUNTY, IOWA
Fee $5.00

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, 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
Michael J. and Norma J. Hayes

Residence
Rural Route 1
Winterset, Iowa 50273

IMPORTANT RELEASE INFORMATION–With respect to each assessment listed below, unless notice of 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).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12-31-80	481-54-9085	03-25-85	04-24-91	3,403.27
1040	12-31-81	481-54-9085	03-25-85	04-24-91	1,764.51
Place of filing: Madison County Recorder Madison County Courthouse Winterset, Iowa 50273				**Total**	$ 5,167.78

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

the 11th day of March, 19 86

Signature
J.A. Wiese

Title
Group Manager

(NOTE: *Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409.*)

Part 1 – To be kept by recording office

Form 668 (Rev. 9-83)