



Document 2009 3132

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LISA SMITH, COUNTY RECORDER
MADISON COUNTY IOWA

**UNITED STATES CERTIFICATE OF DISCHARGING PROPERTY
SUBJECT TO THE ESTATE TAX LIEN**

Recorder's Cover sheet

Preparer's Information:

Department of the Treasury, Internal Revenue Service, Brooklyn Office NY

Taxpayer's Information:

Estate of Leta Hollingsworth
C/O Mark Hollingsworth
2452 Millstream Avenue
Winterset, IA 50273

✓ **Return Address:**

Internal Revenue Service
625 Fulton Street
Room 3-009/3rd floor
Brooklyn, NY 11201
Attn: Seidita, Tech Services

Grantors:

See page 2

Grantees:

See page 2

Legal Description:

See page 2

Additional Documents:

Form 3882/ Billing Support certificate fees.

Form 792
(Rev. Nov. 1980)

Department of the Treasury
Internal Revenue Service

United States
Certificate Discharging
Property Subject to
Estate Tax Lien

Decedent's First Name and Middle Initial LETA M		Decedent's Last Name HOLLINGSWORTH
Decedent's Social Security Number [REDACTED]		Date of Death AUGUST 11, 2002
Domicile at Time of Death C/O MARK HOLLINGSWORTH 2452 MILLSTREAM AVENUE WINTERSET, IA 50273		
TO		
NAME OF APPLICANT	HOPKINS & HUEBNER, P.C.	
ADDRESS (Number, Street, City or Town, State and ZIP Code)	ADEL LAW OFFICE P.O. BOX 99 ADEL, IA 50003-1464 ATTN: ADAM DOLL	

I certify that the estate tax for the estate of the decedent named above has been fully paid or otherwise provided for. This Certificate discharges the property described below from the lien of the United States imposed by section 6324 of the Internal Revenue Code.

This discharge is being given specifically for the lien under IRC 6324B for the properties which the Notice of Federal Estate Tax Lien Under the Internal Revenue Code section 2057(f) was recorded on January 5, 2004, Book # 2004, Page # 33 in the Register of Deeds in Madison County, State of Iowa for the property described hereto attached are discharged from the effects of the Notice of Federal Estate Tax Lien under IRC Section 6324B.

See Attached Memo and Bounds

Michael Seduto

SIGNATURE OF CERTIFYING OFFICIAL	Ronald Wergin	Digitally signed by Ronald Wergin DN: cn=Ronald Wergin, ou=IRS, email=R.Wergin@irs.gov, c=US	[Signature] Technical Service Manager	Date <i>October 6, 2009</i>
	District or Office			

1. An undivided One-half (1/2) interest in a part of the Southeast Quarter of the Southwest Quarter (SE1/4 SW1/4) and all that part of the South One-half of the Northeast Quarter of the Southwest Quarter (S1/2 NE1/4 SW1/4) lying and being South of the Right-of-Way of the Des Moines, Winterset and Southwestern Rail Road and public Right-of-Way, located in said Southwest Quarter (SW1/4) of Section Twenty-six (26), Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa EXCEPT the West 220 Feet of the Southeast Quarter of the Southwest Quarter (SE1/4 SW1/4) and the West 220 Feet of the Northeast Quarter of the Southwest Quarter (NE1/4 SW1/4), now legally described as Lot One (1) of Jones Place, located in the East One-half of the Southwest Quarter (E1/2 SW1/4) of Section Twenty-six (26), Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa

2. Part of the Southeast Quarter of the Southwest Quarter (SE1/4 SW1/4) and all that part of the South One-half of the Northeast Quarter of the Southwest Quarter (S1/2 NE1/4 SW1/4) lying and being South of the Right-of-Way of the Des Moines, Winterset and Southwestern Rail Road and public Right-of-Way, located in said Southwest Quarter (SW1/4) of Section Twenty-six (26), Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa EXCEPT the West 220 Feet of the Southeast Quarter of the Southwest Quarter (SE1/4 SW1/4) and the West 220 Feet of the Northeast Quarter of the Southwest Quarter (NE1/4 SW1/4), now legally described as Lot Two (2) of Jones Place, located in the East One-half of the Southwest Quarter (E1/2 SW1/4) of Section Twenty-six

(26), Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa;

AND

All that part of the West Half (W1/2) of the Southeast Quarter (SE1/4) lying South of the County road in the Northwest Quarter (NW1/4) of the Southeast Quarter (SE1/4), comprising approximately 60 acres, in Section Twenty-six (26), Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa, EXCEPT a tract of land described as follows: Commencing at a point 296 feet East of the Northwest Corner of the South Half (S1/2) of the Northwest Quarter (NW1/4) of the Southeast Quarter (SE1/4) of Section Twenty-six (26), Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa, said point being in the center of highway along the North side of said 20-acre tract, running thence Southerly 205 feet, thence Easterly 267 feet, thence Northerly to the center of said public highway 209 feet, thence West along the center of said public highway 275 feet to the point of beginning.

The above legal descriptions describe the real estate that the federal estate tax lien should be discharged. The IRS should now have federal estate tax liens on Paul's replacement property legally described as follows:

1. The Northwest Quarter of the Southwest Quarter (NW1/4 SW1/4) of Section thirty-four (34), Township Seventy-five (75) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa,

AND

The Southwest Quarter of the Northwest Quarter (SW1/4 NW1/4) of Section Thirty-four (34), Township Seventy-five (75) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa.