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Department of the Treasury - Internal Revenue Service

Form 668 (Y)(c)

(Rev. February 2004)

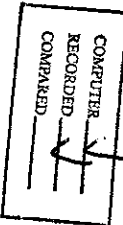
Notice of Federal Tax Lien

Area: WAGE & INVESTMENT AREA #5  
Lien Unit Phone: (800) 829-7650

Serial Number 179582204

For Optional Use by Recording Office

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Rec Amt \$7.00  
MICHELLE "MICKI" UTSLER, COUNTY RECORDER  
MADISON IOWA



As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, 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 RUSSELL L & MADELYN KERNS

Residence 2989 CARVER RD  
WINTERSET, IA 50273-8341

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the 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 Ending (b) | Identifying Number (c) | Date of Assessment (d) | Last Day for Refiling (e) | Unpaid Balance of Assessment (f) |
|-----------------|-----------------------|------------------------|------------------------|---------------------------|----------------------------------|
| 1040            | 12/31/1994            | ██████████ 8037        | 05/22/1998             | 06/21/2008                | 15131.70                         |
| 1040            | 12/31/1995            | ██████████ 8037        | 08/27/1999             | 09/26/2009                | 4609.29                          |
| 1040            | 12/31/1996            | ██████████ 8037        | 09/30/2002             | 10/30/2012                | 856.28                           |

Place of Filing  
Madison County Recorder  
Madison Courthouse  
Winterset, IA 50273  
Total \$ 20597.27

This notice was prepared and signed at ST PAUL, MN, on this, the 29th day of June, 2004.

Signature: *Bernice Roberts-Hartfield*  
for WANDA W. BROWN  
Title ACS  
(800) 829-7650  
15-00-0000