

Form 668(Y) 22 Department of the Treasury - Internal Revenue Service
 (Rev. December 1985) **Notice of Federal Tax Lien Under Internal Revenue Laws**

District Des Moines, IA Serial Number 428704933 For Optional Use by Recording Office

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 Randy B. Smith
dba Locust Tap
 Residence R R 1, Box 188
Earlham, IA 50072

FILED NO. 1387
 BOOK 7 PAGE 602
 1987 JAN 15 AM 9:29
 MARY E. WELTY
 RECORDER
 MADISON COUNTY, IOWA
 Fee \$5.00

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled 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)
940	12-31-82	42-1139971	6-11-84	7-11-90	9.67

Place of Filing: Madison County Recorder
Madison Courthouse
Winterset, IA 50273 Total \$ 9.67

This notice was prepared and signed at Des Moines, IA, on this
 the 6th day of January, 1987

Signature [Signature] Title Technician
for Bette Strother
42-01-2001

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971 - 2 C.B. 409) Form 668(Y) (Rev. 12-85)