

Department of the Treasury - Internal Revenue Service

CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL ESTATE TAX LIEN

WHEREAS, the Qualified Heirs of the Estate of John L. Parmenter, 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 \$42858.23 to wit: No. 1450, book 7, page 263

Kind of Tax	Decedent's Date of Death	Identifying Number	Additional Tax
2032A(c)	10-16-80	[REDACTED]	\$42,858.23

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 on APR 9, 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:

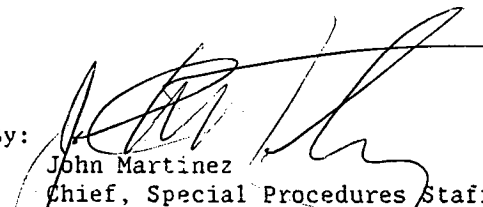
SEE REVERSE FOR DESCRIPTION OF PROPERTY.

WHEREAS, the District Director of Internal Revenue has determined that the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, is now valueless;

NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, That I, Curtis S. Jenkins, 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 the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of Section 6325(b)(2)(B) 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 3rd day of August, 1993.

Signature:

By:   
 John Martinez  
 Chief, Special Procedures Staff

Curtis S. Jenkins  
District Director

NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Discharge of Federal Tax Lien.  
G.C.M. 26419, C.B. 1950-1, 125.

COMPUTER   
 RECORDED   
 COMPARED

REC \$ 11.00  
 AUD \$     

FILED NO. 318  
 BOOK 8 PAGE 164  
 93 AUG -4 AM 10:32  
 MICHELLE UTSLER  
 RECORDER  
 MADISON COUNTY, IOWA

THE LIEN OF THE UNITED STATES FOR THE TAX HAS ATTACHED TO CERTAIN  
PROPERTY DESCRIBED AS:

The northeast quarter of the southwest quarter, the northwest quarter of the southeast quarter, the east half of the northwest quarter, and the west half of the northeast quarter, all in section 19 township 74 north range 27 and the northwest quarter of the southeast quarter, southwest quarter of the southeast quarter except a tract commencing at the southeast corner of said southwest quarter of the southeast quarter, thence west 14 rods, thence north 40 rods, thence west 12 rods, thence north 40 rods, thence east 26 rods, thence south to the point of beginning all in section 18, township 74 north, range 27 west of the 5th p.m. Madison County, Iowa.

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