

Form **668 (Y)** 54 Department of the Treasury - Internal Revenue Service
 (Rev. 7-89) **Notice of Federal Tax Lien Under Internal Revenue Laws**

District **Des Moines, IA** Serial Number **429057786** 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 **DENNIS J. ZEMAN**
 Residence **320 LOCUST - P.O. BOX 394 EARLHAM, IA 50072**

FILED NO. **1218**
 BOOK **8** PAGE **22**
 90 DEC 10 PM 12:14
 MARY E. WELTY
 RECORDER
 MADISON COUNTY, IOWA
 Fee \$ 5.00

RELEASED 4-25-94
 LIEN RECORD 8 PAGE 209

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)
1040	12/31/85	345-38-2316	10/01/90	10/31/88	1139.81
1040	12/31/86	345-38-2316	05/25/87	06/24/93 ⁹⁷	
1040	12/31/86	345-38-2316	05/15/89	06/14/95 ⁹⁹	729.20
1040	12/31/87	345-38-2316	09/10/90	10/10/88	1293.80

Place of Filing **Madison County Recorder Madison Courthouse Winterset, IA 50273** Total \$ **3162.81**

This notice was prepared and signed at **Des Moines, IA**, on this, the **3rd** day of **December**, 19 **90**

Signature *P.E. Miller* **P.E. Miller** Title **Manager**
for Dorothy O. Smith ACS **42-01-0000**

(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. 7-89)