

RELEASED 06-11-03  
BOOK 2003 PAGE 3407

Form **668-H**  
(Rev. July 1987)

Department of the Treasury — Internal Revenue Service

**Notice of Federal Estate Tax Lien Under Internal Revenue Laws**

District: **MIDWEST**

Serial Number: \_\_\_\_\_

For Optional Use by Recording Office

Notice is given under the provisions of section 6324B of the Internal Revenue Code that a lien exists in favor of the United States against the specific property described below for additional Federal estate tax imposed by section 2032A(c) due to the special valuation elected under section 2032A.

FILED NO. **481**  
BOOK **8** PAGE **314**  
**96 AUG 19 PM 1:39**  
MICHELLE UTSLER  
RECORDER  
MADISON COUNTY, IOWA

Name of Estate: **PETER J. CUNNINGHAM**  
Qualified Heirs: **P. J. Cunningham, Michael Cunningham  
Ann Gunter**

Name and address of agent designated by the qualified heirs for dealing with IRS regarding the specially valued property.

**P. J. Cunningham  
Rural Route 1  
Booneville, IA 50038**

COMPUTER   
RECORDED   
COMPARED

REC \$ **10.00**  
AUD \$ \_\_\_\_\_  
D.M.F. \$ **1.00**

Date of Death: **04-23-93**

Decedent's Social Security Number: **██████████4173**

Amount of Additional Tax: **\$ 111,192.00**


Description of Property to Which Lien Attaches

**SEE ATTACHMENT**

Place of Filing: **Madison County Recorder  
Courthouse  
Winterset, IA 50273**

This notice was prepared and signed at **Des Moines, Iowa**, on this

the **16<sup>th</sup>** day of **August**, 19 **96**

Signature: **J. A. Wiese** 

Title: **Chief, Advisory**

Attachment to Form 668-H, Notice of Federal Estate Tax Lien Under  
Internal Revenue Laws- Estate of Peter J. Cunningham

Description of Property to Which Lien Attaches:

East Half ( $\frac{1}{2}$ ) of the Northeast Quarter ( $\frac{1}{4}$ ) of Section Sixteen (16), Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa, and the Northwest Quarter ( $\frac{1}{4}$ ) of the Northeast Quarter ( $\frac{1}{4}$ ) and the East Half ( $\frac{1}{2}$ ) of the Northwest Quarter ( $\frac{1}{4}$ ) of Section Eight (8) Township Seventy-six (76) North, Range Twenty-six (26) West of the 5th P.M.,

The South Half ( $\frac{1}{2}$ ) of Northeast Quarter ( $\frac{1}{4}$ ), the North Half ( $\frac{1}{2}$ ) of Southeast Quarter ( $\frac{1}{4}$ ), and Southeast Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ) of Section Twelve (12); the South Half ( $\frac{1}{2}$ ) of Northeast Quarter ( $\frac{1}{4}$ ), Southeast Quarter ( $\frac{1}{4}$ ), and South Half ( $\frac{1}{2}$ ) of Southwest Quarter ( $\frac{1}{4}$ ) of Section Thirteen (13); the Southeast Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ) of Section Fourteen (14); the Northwest Quarter ( $\frac{1}{4}$ ), the North Half ( $\frac{1}{2}$ ) of Northeast Quarter ( $\frac{1}{4}$ ) and West 25 Acres of South Half ( $\frac{1}{2}$ ) of Northeast Quarter ( $\frac{1}{4}$ ) of Section 24, in Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., and the West Half ( $\frac{1}{2}$ ) of Southwest Quarter ( $\frac{1}{4}$ ) except 3 Acres in Northeast part, and the Southeast Quarter ( $\frac{1}{4}$ ) of Southwest Quarter ( $\frac{1}{4}$ ) of Section Five (5); the Fractional Southwest Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ) and Southeast Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ) of Section Six (6); the Northeast Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ), Fractional Northwest Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ) excepting the West 18.92 Acres, the Fractional Southwest Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ), the Southeast Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ), the Northeast Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ), the Fractional Northwest Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ), the Fractional Southwest Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ), the Southeast Quarter ( $\frac{1}{4}$ ) of Southeast Quarter ( $\frac{1}{4}$ ) of Section Seven (7); the West Half ( $\frac{1}{2}$ ) of Northwest Quarter ( $\frac{1}{4}$ ) of Section Eight (8); the Northeast Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ), the Northwest Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ); the Fractional Southwest Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ) of 61.47 Acres; the Fractional South Half ( $\frac{1}{2}$ ) of Northwest Quarter ( $\frac{1}{4}$ ); and the Southeast Quarter ( $\frac{1}{4}$ ) of Northeast Quarter ( $\frac{1}{4}$ ) of Section Eighteen (18), in Township Seventy-six (76) North, Range Twenty-six (26) West of the 5th P.M., all in Madison County, Iowa