

Department of the Treasury - Internal Revenue Service

CERTIFICATE OF SUBORDINATION OF FEDERAL ESTATE TAX LIEN

Form 669-F Section 6325(d)(3), Internal Revenue Code
A lien exists in favor of the United States against the specific property described below for additional Federal estate tax imposed by Code Section 2032A(c) due to the special valuation elected under Section 2032A.

Name of Estate	Decedent's Date of Death	Decedent's SSN	Additional Tax
J. Maurice Boyle	05-03-80	██████████0774	\$59,316.47

Notice of the lien was filed with the Recorder for the County of Madison, State of Iowa on JUN 1, 1981 in accordance with applicable provisions of the law to wit: No. 1810, book 7, page 208

Liens or other interests to which the lien for the United States is subordinated:

A real estate mortgage to Farm Credit Services of the Midlands, FLCA, in the original principal amount of one hundred thirty-nine thousand five hundred and NO/100 Dollars(\$139,500.00).

I, Curtis S. Jenkins, District Director of Internal Revenue at Des Moines, Iowa, am charged by law with the duty of collecting and enforcing the collection of internal revenue taxes due the United States.

I have determined that the United States will be adequately secured after the issuance of a certificate subordinating the Federal estate tax lien, and I authorize the issuance of the certificate.

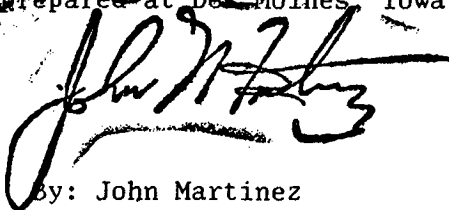
The lien for the United States, for the above tax is subordinated as to the following property:

East 70 1/2 acres of SW 1/4 and West 19 acres of SE 1/4
Sec 9, S 1/2 SW 1/4 and NE 1/4 SW 1/4 Sec 29 all in T77N,
R29W, Madison County, Iowa.

Under Code Section 6325(d)(3), I subordinate the Federal estate tax lien to the instrument described as a real estate mortgage to Farm Credit Services of the Midlands, FLCA, in the original principal amount of \$139,500.00; reserving, however, the effect of the lien on all other property or rights to property to which the lien attaches, wherever located.

This certificate was prepared at Des Moines, Iowa on this, the 7th day of May, 1994.

Signature



Curtis S. Jenkins
District Director

by: John Martinez
Chief, Special Procedures Staff

REC \$ 5.00
AUD \$ _____
R.M.F. \$ 1.00

FILED NO. 3425
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RECORDED
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MICHELLE UTSLER
RECORDER
MADISON COUNTY, IOWA