

Form 668 (Y)(c) (Rev. February 2004)
 Area: SMALL BUSINESS/SELF EMPLOYED AREA #4
 Lien Unit Phone: (800) 829-3903
 Serial Number: 996705714

For Optional Use by Recording Office
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 LISA SMITH, COUNTY RECORDER
 MADISON COUNTY IOWA
 INDEX ANNO SCAN CHECK

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, 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 NORWIN H & JOYCE M CUMMINGS

Residence 3107 TERRACE LN TRURO, IA 50257-8023

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refiled 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 Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2012	XXX-XX-3856	11/18/2013	12/18/2023	24075.21

Place of Filing: Madison County Recorder, Madison Courthouse, Winterset, IA 50273
 Total \$ 24075.21

This notice was prepared and signed at CHICAGO, IL, on this, the 24th day of April, 2014.

Signature: *G.J. Carter-Louis*
 for G.J. CARTER-LOUIS
 Title: ACS SBSE
 (800) 829-3903
 24-00-0008