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REVOCATION
OF CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

TO WHOM IT MAY CONCERN:

I certify that I am a duly authorized delegate of the District Director of the Internal Revenue charged by law with the duty of collection and enforcing the collection of internal revenue taxes due the United States. I also certify that a release has been erroneously made of the Federal tax lien on all property and rights to property belonging to Samuel R Gershman, 9223 Elmwood Dr, Munster, IN 46321 based on assessment(s) of Internal Revenue Code 6672 (100% Penalty) for the period(s) ended March 31, 1983 against Samuel R Gershman. The release resulted from the statement on the notice entitled "Important Release Information" that provides for the automatic release of the lien unless a re-filing is made on a specific given date.

Notice of lien in the sum of thirty four thousand three hundred thirty five and 85/100 Dollars (\$34,335.85) was filed on February 14, 1985 as instrument number 791944 with the Office of the Recorder of Lake County, State of Indiana, as provided by section 6323 of Internal Revenue Code (or the corresponding provisions of prior law).

The certificate identified above is revoked in accordance with the provisions of section 6325(f)(2) of the Internal Revenue Code, and the lien for those taxes is reinstated as provided by law.

Witness my hand at Indianapolis, Indiana this 18th day of February 1992.



Joseph D. Kiefner
Joseph D. Kiefner, Chief
Special Procedures Branch

STATE OF INDIANA
FILED
FEB 25 1 39 PM '92
ROBERT H. HARRIS
CLERK

This instrument prepared by Joseph D. Kiefner, Internal Revenue Service

NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Revocation of Certificate of Release of Federal Tax Lien. Rev. Ruling 71-466, 1971-2 C.B. 409

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