

Notice of Federal Tax Lien Under Internal Revenue Laws

District Indianapolis, IN	92037749	Serial Number 359211306	For Optional Use by Recording Office
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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 ~~Frank Chiarella & Maddalena Galati Chiarella, jointly~~
~~Frank Chiarella, an individual~~
~~Maddalena Galati Chiarella, an individual~~

Residence
 13858 Jennings Lane
 Crown Point, Indiana 46307

STATE OF INDIANA
 LAKE COUNTY
 FILED FOR RECORD
 JUN 11 1 17 PM '92
 ROBERT H. ... AND

IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of 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 Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
I.R.C. 6672	12-31-91	398-54-8731 (H)	5-29-92	6-28-02	103,140.28
I.R.C. 6672	12-31-91	311-50-7978 (W)	5-29-92	6-28-02	103,140.28

The liabilities shown above are joint and several liabilities of the persons named above. See *United States v. Brown*, 59 F2d 1136 (5th Cir. 1979).

Place of Filing Recorder of Lake County Crown Point, Indiana	Total \$ 103,140.28
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This instrument prepared by Bernard L. Van Wormer
 This notice was prepared and signed at Merrillville, Indiana, on this
 the 9th day of June, 19 92.

Signature Bernard L. Van Wormer Title Revenue Officer

(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)