

Form 668 (Y)

Department of the Treasury - Internal Revenue Service

(Rev. January 1991)

Notice of Federal Tax Lien Under Internal Revenue Laws

District Indiana	Social Number 92079086	For Optional Use by Recording Office
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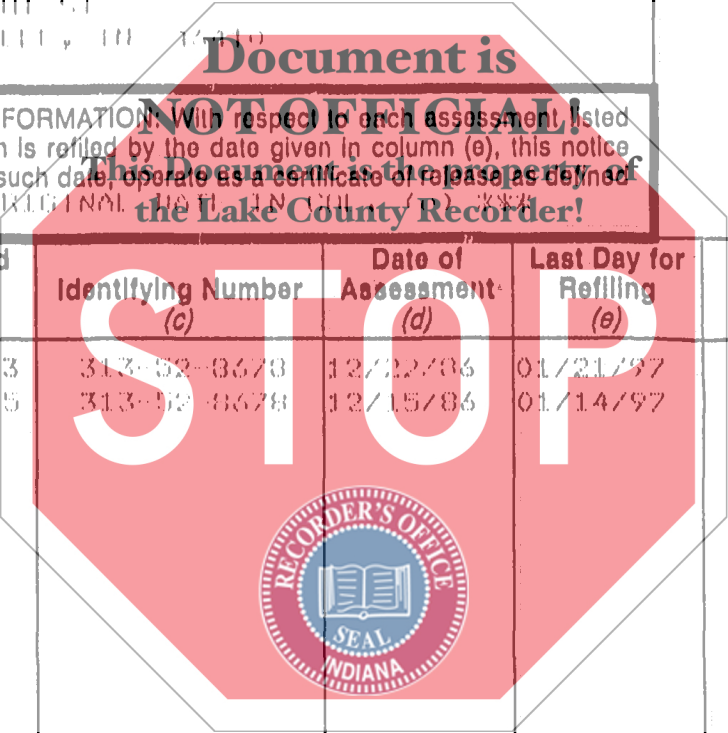
As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor 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: JAMES S. KIEFNER III

Residence: 2421 WRIGHT ST
MERRILLVILLE, IN 46410

STATE OF INDIANA
 FILED IN REC'D
 DEC 14 3 40 AM '97
 AND
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IMPORTANT RELEASE INFORMATION: With respect to each assessment listed below, unless notice of lien is refilled 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).
 DIRECTS ORIGINAL TO THE LAKE COUNTY RECORDER!



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)
1040	12/31/83	313-52-8678	12/22/86	01/21/97	3871.77
1040	12/31/85	313-52-8678	12/15/86	01/14/97	905.63

Place of Filing: COUNTY RECORDER, LAKE COUNTY, CROWN POINT, IN 46307

Original Recording Date: 0400 897985

Total \$ 4777.40

This notice was prepared and signed at Indianapolis, IN., on this,

the 27th day of November, 19 92
 This instrument was prepared by Joseph D. Kiefner, Internal Revenue Service

Signature: *Joseph D. Kiefner*
 Title: CHIEF, SPR