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Form **668-H**

(Rev. July 1987)

Department Of The Treasury - Internal Revenue Service

**Notice of Federal Estate Tax Lien Under Internal Revenue Laws**

Small Business/Self Employed Area: **#7**

Serial Number

Lien Unit Phone: **(317) 226-6282**

For Optional Use By Recording Office

Notice is given under the provisions of section 6324B and/or 2057(i)(3)(P) of the Internal Revenue Code that a lien or liens exists in favor of the United States against the specific property described below for additional Federal estate tax imposed by section 2032A(c) and/or section 2057(f).

2004 035402

Name of Estate: **Helen K. Little**

Qualified Heirs: John K. Little

Name and Address of agent designated by the qualified heirs for dealing with IRS regarding property at issue.

**Allen B. Zaremba  
8396 Mississippi Street  
Merrillville, IN 46410**

Date of Death:  
**06-14-2002**

Decedent's Social Security Number:  
**303-56-8590V**

Amount of Additional Tax  
**109,151.15**

Description of Property To Which Lien Attaches:

**See Attached Property Description. Pages 1 - 2**

Place of Filing:

**County Recorder  
Lake County  
Crown Point, IN 46037**

This instrument prepared by **Kay Cooper**, Internal Revenue Service.

This certificate was prepared and signed at **Indianapolis, Indiana** on this **15th** day of **March**, 2004.

Signature

*Kay Cooper*

Title

**Revenue Officer, Advisor  
Technical Services**

**Kay Cooper, 35-00420**

Form **668-H** (Rev 7-87)

Cat. No. 16744N

**Part 1 - To be kept by recording office**

15-00 DG  
1062

No.

United States

VS.

Notice of Estate Tax Lien

Filed This \_\_\_\_\_ day of \_\_\_\_\_

Clerk (or Registrar),

Form 668-J (Rev 8-80)

Internal Revenue Code

Sec. 6324B. Special lien for additional estate tax attributable to farm, etc., valuation.

(a) General Rule.

In the case of any interest in qualified real property (within the meaning of section 2032A(b)), an amount equal to the adjusted tax difference attributable to such interest (within the meaning of section 2032A(c)(B)) be a lien in favor of the United States on the property in which such interest exists.

(b) Period of lien. The lien imposed by this section shall arise at the time an election is filed under section 2032A and shall continue with respect to any interest in the qualified real property--

(1) until the liability for tax under subsection (c) of section 2032A with respect to such interest has been satisfied or has become unenforceable by reason of lapse of time, or (2) until it is established to the satisfaction of the Secretary that no further tax liability may arise under section 2032A(c) with respect to such interest.

(c) Certain rules and definitions made applicable.

(1) In general. The rule set forth in paragraphs (1), (3), and (4) of section 6324A(d) shall apply with respect to the lien imposed by this section as if it were a lien imposed by section 6324A.

(2) Qualified real property. For purposes of this section, the term "qualified real property" includes qualified replacement property (within the meaning of section 2032A(h)(3)(B)) and qualified exchange property (within the meaning of section 2032A(i)(3)).

(d) Substitution of security for lien. To the extent provided in regulation prescribed by the Secretary, the furnishing of security may be substituted for the lien imposed by this section.

Sec. 6324A. Special lien for estate tax deferred under section 6166.

(d) Special rules.

(1) Requirement that lien be filed. The lien imposed by this section shall not be valid as against any purchaser, holder of a security interest, mechanic's lien, or judgment lien creditor until notice thereof which meets the requirements of section 6323(f) has been filed by the Secretary. Such notice shall not be required to be refiled

(2) Period of lien. The lien imposed by this section shall arise at the time the executor is discharged from liability under section 2204 (or, if earlier, at the deferred amount is satisfied or becomes unenforceable by reason of lapse of time.

(3) Priorities. Even though notice of lien imposed by this section has been filed as provided in paragraph (1), such lien shall not be valid.--

(A) Real property tax and special assessment liens. To the extent provided in section 6323(b)(6).

(B) Real property subject to a mechanic's lien for repairs and improvements. In the case of any real property subject to a lien for repair or improvement, as against a mechanic's lienor.

(C) Real property construction or improvement financing agreement. As against any security interest set forth in paragraph (3) of section 6323(c) (whether such security interest came into existence before or after tax lien filing). Subparagraphs (B) and (C) shall not apply to any security interest which came into existence after the date on which the Secretary filed notice (in a manner similar to notice filed under section 6323(f)) that payment of the deferred amount has been accelerated under section 6166(g).

(4) Lien to be lieu of section 6324 lien. If there is a lien under this section on any property with respect to any estate, there shall not be any lien under section 6324 on such property with respect to the same estate.

Sec. 6323. Validity and priority against certain persons.

(b) Protection for certain interests even though notice filed. Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid --

(6) Real property tax and special assessment liens. With respect to real property, as against a holder of a lien upon such property, if such lien is entitled under local law to priority over security interests in such property which are prior in time, and such lien secures payment of --

(A) a tax of general application levied by any taxing authority based upon the value of such property;

(B) a special assessment imposed directly upon such property by any taxing authority, if such assessment is imposed for the purpose of defraying the cost of any public improvement; or

(C) charges for utilities or public services furnished to such by the United States, a State or political subdivision thereof, or an instrumentality of any one or more of the foregoing.

(c) Protection for certain commercial transactions financing agreements, etc.

(3) Real property construction or improvement financing agreement. For purposes of this subsection --

(A) Definition. The term "real property construction or improvement financing agreement" means an agreement to make cash disbursements to finance --

(i) the construction or improvement of real property, or (ii) a contract to construct or improve real property, or (iii) the raising or harvesting of a farm crop or the raising of livestock or other animals.

For purposes of clause (ii), the furnishing of goods and services shall be treated as the disbursement of cash.

(B) Limitation on qualified property. The term "qualified property", when used with respect to a real property construction or improvement financing agreement, includes only --

(i) in the case of subparagraph (A)(i), the real property with respect to which the construction or improvement has been or is to be made,

(ii) in the case of subparagraph (A)(ii), the proceeds of the contract described therein, and

(iii) in the case of subparagraph (A)(iii), property subject

to the lien imposed by section 6321 at the time of tax lien filing and the crop or the livestock or other animals referred to in subparagraph (A)(iii).

(f) Place for filing notice; form.

(1) Place for filing. The notice referred to in subsection (a) shall be filed --

(A) Under state laws.

(i) Real property. In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal property. In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, except that State law merely conforming to or reenacting Federal law establishing a national filing system does not constitute a second office for filing as designated by the laws of such State; or

(B) With clerk of district court. In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With recorder of deeds of the District of Columbia. In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs of property subject to lien. For purposes of paragraphs (1) and (4), property shall be deemed to be situated --

(A) Real property. In the case of real property, at its physical location; or

(B) Personal property. In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For the purpose of paragraph (2)(B), the residence of a Corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form. The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice or lien.

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Parcel 1:

The subject has frontage on Belshaw Road, and is legally described as follows:

That part of the Fractional Northwest Quarter of Section Seven, lying Southerly of the center line of the State Road;

The Fractional Southwest Quarter of Section Seven, except the South 30 acres of the East Half of the East Half thereof and except that part thereof lying Northerly of the center line of the State Road; and

The Fractional Northwest Quarter of Section Eighteen;

Except Part of the W1/2 Section 7, Township 32 North, Range 9 West of the 2nd P.M., more particularly described as follows: Commencing at the intersection of the center line of State Road #2 with a line 540 feet East of the West Line of said Section 7 measured at right angles to said West line; thence South parallel to the West Line of said Section 7, 764.21 feet; thence northeasterly parallel to the center line of State Road #2, 649.73 feet; thence North parallel to the West Line of said Section 7, 764.21 feet to the center line of State Road #2; Thence southwesterly along the center line of State Road #2, 649.73 feet to the point of beginning, containing 10.0 acres, more or less.

All the above described real estate being situated in Township Thirty-two North, Range Nine West of the Second Principal Meridian, containing 302 acres, more or less, together with the improvements thereof situated.

Parcel 2:

The subject has frontage on Chestnut and Columbia Avenue and is legally described as follows:

That part of the South Half of the Northeast Quarter lying east of West Creek Ditch in Section Nineteen, Township Thirty-two North, Range Nine West of the Second Principal Meridian;

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IDENTIFICATION AND LEGAL DESCRIPTIONS (CONT'D):

Also, the Northwest Quarter of the Northeast Quarter of Section Nineteen, Township Thirty-two North, Range Nine West of the Second Principal Meridian;

Also, that part of the Northeast Quarter of the Northwest Quarter lying east of the West Creek Ditch in Section Nineteen, Township Thirty-two North, Range Nine West of the Second Principal Meridian.

Except that part of the South 1/2 of the Northeast 1/4 lying East of the center line of the West Creek Ditch as originally established, in Section 19, Township 32 North, Range 9 West of the 2nd Principle Meridian, and more particularly described as follows: Commencing at a point in the present center line of Columbia Avenue, and 223rd Avenue which is 41 feet West of the Northeast corner of the Southeast 1/4 of the Northwest 1/4 of the above said Section 19, thence North 88 degrees 04 minutes 26 seconds East along the North line of the South 1/2 of the North 1/2 of said Section 19 (center line of 223rd Avenue), a distance of 352.75 feet, to a point; thence South 1 degree 55 minutes 34 seconds East, a distance of 20 feet, to the point of beginning for the following described parcel of land needed for the proposed roadway. Commencing at said point; thence South 88 degrees 04 minutes 26 seconds West, a distance of 139.10 feet, to a point on a curve, said curve having a radius of 227.42 feet, tangent of 126.62 feet and a length of 231.08 feet; thence Southwesterly along said curve a distance of 81.41 feet to the P.C. of said curve; thence South 29 degrees 51 minutes 30 seconds West, a distance of 127.07 feet, to the center line of West Creek Ditch; thence south 10 degrees East, a distance of 85.82 feet, to a point; thence North 29 degrees 51 minutes 30 seconds East, a distance of 192.94 feet to a point, said point being the P.C. of a curve, said curve having a radius of 172.42 feet, tangent of 96.00 feet and a length of 175.19 feet; thence Northeasterly along said curve, a distance of 175.19 feet to the P.T. of said curve; thence North 1 degree 55 minutes 34 seconds West, along a line a distance of 7.50 feet to the point of beginning, all in Lake County, Indiana. Said parcel containing 0.36 acres.