

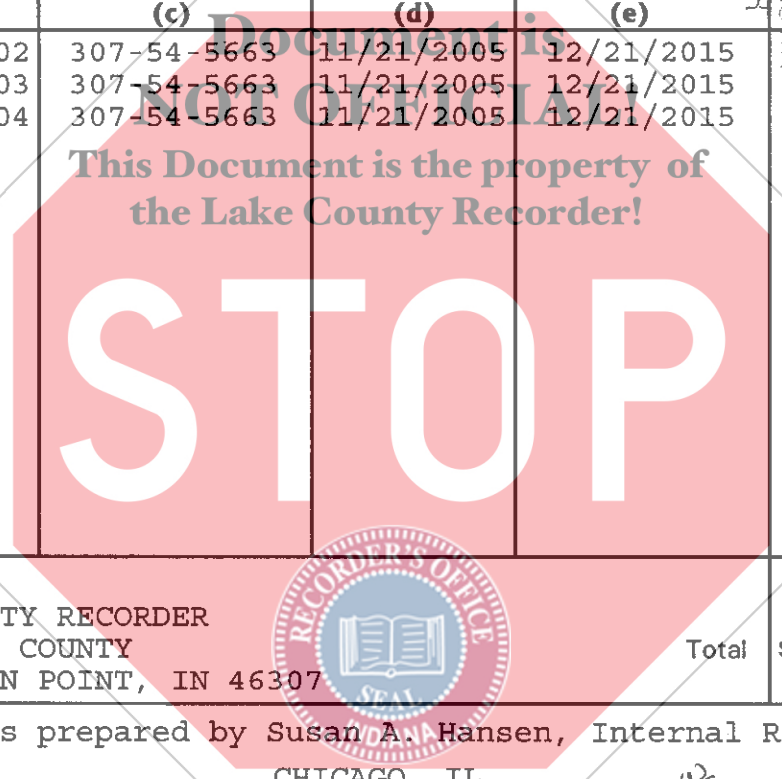
Area: SMALL BUSINESS/SELF EMPLOYED AREA #7
 Lien Unit Phone: (800) 913-6050
 Serial Number: 260908005
 For Optional Use by Recording Office

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: TIMOTHY G & MELANIE S GABOYAN
 Residence: 7111 MISSISSIPPI ST
 MERRILLVILLE, IN 46410-3927

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	12/31/2002	307-54-5663	11/21/2005	12/21/2015	568.74
1040	12/31/2003	307-54-5663	11/21/2005	12/21/2015	6049.68
1040	12/31/2004	307-54-5663	11/21/2005	12/21/2015	9971.83



Place of Filing: COUNTY RECORDER
 LAKE COUNTY
 CROWN POINT, IN 46307
 Total \$ 16590.25

This instrument was prepared by Susan A. Hansen, Internal Revenue Service.
 This notice was prepared and signed at CHICAGO, IL, on this, the 23rd day of November, 2005.

Signature: *Susan A. Hansen*
 Susan A. Hansen
 Title: Director, Campus Compliance Operations 27-09-1856

2005 107729
 2005 DEC - 8 8:17
 MICHAEL J. ...
 RECORDER

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 [Signature]*