

Area: WAGE & INVESTMENT AREA #2  
 Lien Unit Phone: (800) 829-7650  
 Serial Number: 408338607  
 For Optional Use by Recording Office

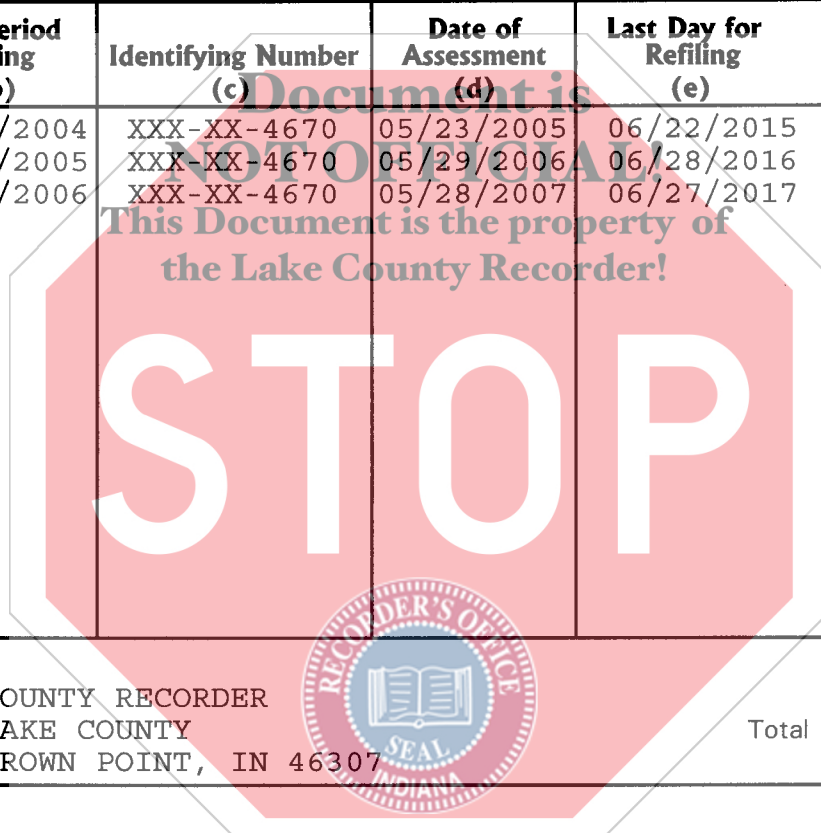
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**As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, 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 JEFFREY R & MICHELLE BOROWIEC  
 Residence 6924 SWAN LN  
 SCHERERVILLE, IN 46375-4476

**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	12/31/2004	XXX-XX-4670	05/23/2005	06/22/2015	892.00
1040	12/31/2005	XXX-XX-4670	05/29/2006	06/28/2016	2590.44
1040	12/31/2006	XXX-XX-4670	05/28/2007	06/27/2017	3355.07



Place of Filing: COUNTY RECORDER, LAKE COUNTY, CROWN POINT, IN 46307  
 Total \$ 6837.51

This notice was prepared and signed at ST PAUL, MN, on this, the 07th day of December, 2007.

Signature: *R. A. Mitchell*  
 for DEBRA K. HURST  
 Title: ACS  
 (800) 829-7650  
 12-00-0000

*2568 RAC*