

**Notice of Federal Tax Lien**

Area:  
SMALL BUSINESS/SELF EMPLOYED AREA #4  
Lien Unit Phone: (800) 829-3903

Serial Number  
271395617

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 KENNETH L UPSHAW

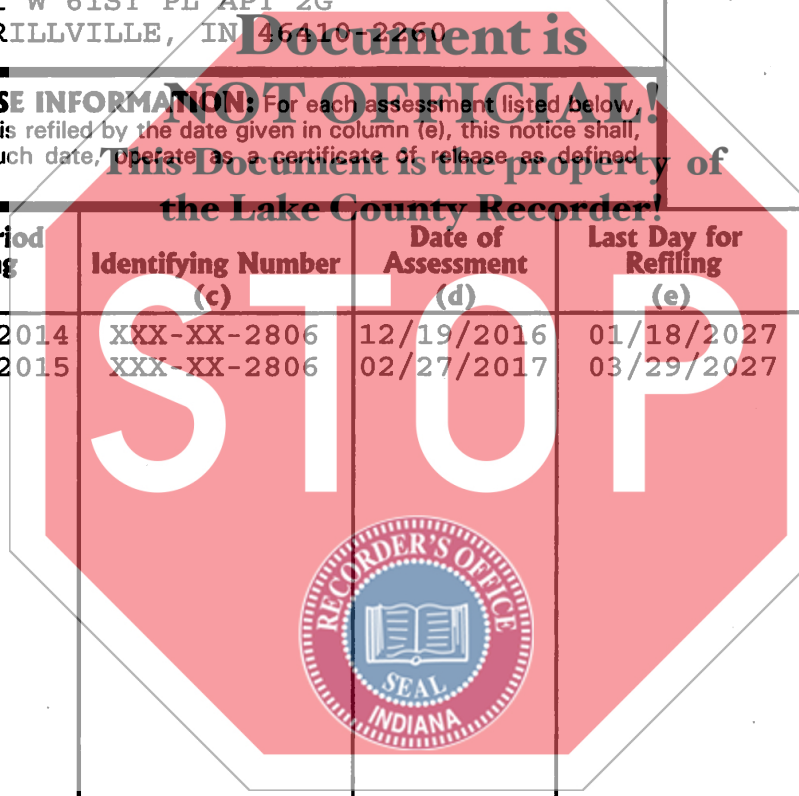
Residence 2921 W 61ST PL APT 2G  
MERRILLVILLE, IN 46410-2260

2017 047667

2017 AUG 1 AM 10:55  
 MICHAEL D. BROWN  
 RECORDER  
 STATE OF INDIANA  
 LAKE COUNTY  
 FILED IN 26500  
 REF ID: A639977  
 Unpaid Balance of Assessment (g) \$ 4651.40

**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)
1040	12/31/2014	XXX-XX-2806	12/19/2016	01/18/2027
1040	12/31/2015	XXX-XX-2806	02/27/2017	03/29/2027



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

Total \$ 4651.40

This notice was prepared and signed at CHICAGO, IL, on this, 25<sup>th</sup> day of July, 2017. *ack SS/E*

Signature *Joan Flach*  
for G.J. CARTER-LOUIS

Title  
ACS SBSE  
(800) 829-3903  
24-00-0008