

Notice of Federal Tax Lien

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| Area: WAGE & INVESTMENT AREA #3 Lien Unit Phone: (800) 829-7650 | Serial Number 168980804 | For Optional Use by Recording Office |
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F BK 13 PG 254

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 PAUL A UPTON

Residence 4038 DAVALL DR
OLIVE BRANCH, MS 38654-7147

STATE MS.-DESOTO CO. *me me me*
MAY 3 1 55 PM '04
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CH. CLK.

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) |
|-----------------|-----------------------|------------------------|------------------------|---------------------------|----------------------------------|
| CIVP | 12/31/1999 | -1282 | 04/21/2003 | 05/21/2013 | 20642.88 |
| CIVP | 03/31/2000 | -1282 | 04/21/2003 | 05/21/2013 | 18428.23 |
| CIVP | 06/30/2000 | -1282 | 04/21/2003 | 05/21/2013 | 17324.20 |
| CIVP | 12/31/2001 | -1282 | 04/21/2003 | 05/21/2013 | 5812.36 |
| CIVP | 03/31/2002 | -1282 | 04/21/2003 | 05/21/2013 | 12060.61 |
| CIVP | 06/30/2002 | 1282 | 04/21/2003 | 05/21/2013 | 6413.93 |

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| Place of Filing CHANCERY CLERK, 2535 HWY. 51 SOUTH DESOTO COUNTY HERNANDO, MS 38632 | Total \$ | 80682.21 |
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This notice was prepared and signed at NASHVILLE, TN, on this, the 21st day of April, 2004.

Signature Pat S. Grone Title ACS
for E RAVENAL (800) 829-7650 13-00-0000

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien
Rev. Rul. 71-466, 1971 - 2 C.B. 409) Part 1 - Kept By Recording Office Form 668(Y)(c) (Rev. 2-2004) CAT. NO 60025X