Internal Revenue Sarvice FFIC Adepartment

District Director

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P. O. Box 745

Chicago, Illinois 60690

Person to Contact:

Mr. R. A. Smietana Telephone Number:

(312) 886-4469 Refer Reply to:

C:SP:D:RAS/vw Date:

-01 RECORDING 722 TRAN 7164 08/11/89 14 066 # EL *-89-COOK COUNTY RECORDER

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Certificate of Nonattachment of Federal Tax Lien

· To Whom It May Concern:

I certify that I im the appointed and qualified District Director of Internal Revenue charged by law with the duty of collecting and enforcing the collection of Internal Revenue taxes due the United States. I also certify that the Federal tax lier against all property and rights of property belonging to Thomas J. Lowler, Deceased, Shirley Bowler, Administrator, 14 Court of Island Point, Northbrook, Illinois 60062, TIN: 336-12-2078N, based on assessment of Form 1040 taxes for tax years ended December 31, 1969, December 31, 1970, December 31, 1971, December 31, 1972, December 31, 1973, December 31, 1974; and, December 31, 1975, did not attach, and does not now attach, to any separate property of Smirley M. Bowler, 5 Court of Hidden Wells, Northbrook, Illinois 60062, who can be identified by TIN: 354-10-7052.

Notice of the lien in the sum of ONE MILLICA TWO HUNDRED THIRTY-EIGHT THOUSAND NINE HUNDRED NINETY-FOUR DOLLARS AND FIFTEE CENTS (\$1,238,994.15) was filed on February 6, 1987 as Document No. 87074379 with the Recorder of Deeds, Cook County, Chicago, Illinois as provided by section 223 of the Internal Revenue

The reason for this action is that I have determined that Shirley M. Bowler, TIN: 354-10-7052 is not liable for tax under the above assessment.

Witness my hand at Chicago, Illinois this 8th day of August, 1969.

R. S. Wintrode, Jr. District Director of Internal Revenue

Robert D. Cummings

Chief, Advisory Section D

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