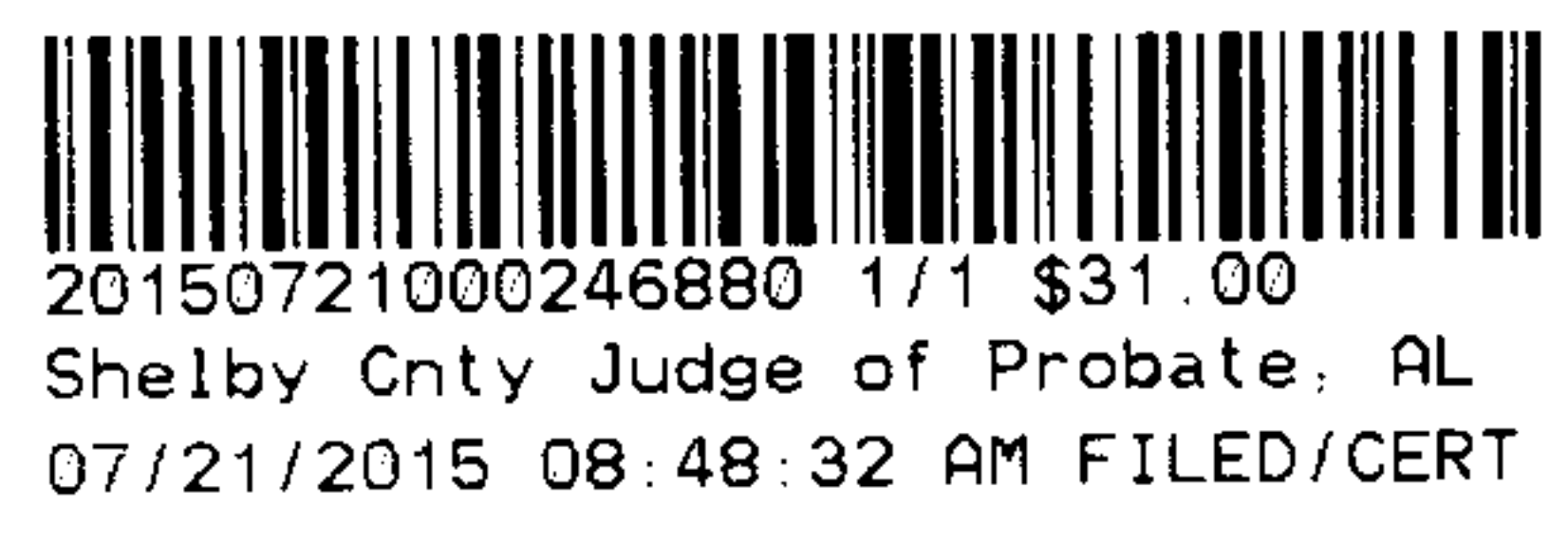


Area: SMALL BUSINESS/SELF EMPLOYED AREA #5  
 Lien Unit Phone: (800) 829-3903  
 Serial Number: 165924915  
 For Optional Use by Recording Office

**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 JAMES C & JENNIFER E ROE

Residence 425 SAVANNAH CV  
 CALERA, AL 35040-7205

**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	12/31/2009	XXX-XX-1747	11/22/2010	12/22/2020	3723.66
1040	12/31/2011	XXX-XX-1747	11/26/2012	12/26/2022	13261.52
1040	12/31/2012	XXX-XX-1747	06/03/2013	07/03/2023	11030.01

Place of Filing Judge of Probate  
 Shelby County  
 Columbiana, AL 35051  
 Total \$ 28015.19

This notice was prepared and signed at NASHVILLE, TN, on this, the 09th day of July, 2015.

Signature *Chevy Cordova*  
 for P.A. BELTON  
 Title ACS SBSE  
 (800) 829-3903  
 25-00-0008