

Form 668 (Y)(c)

(Rev. February 2004)

4188

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien**Area:**

SMALL BUSINESS/SELF EMPLOYED AREA #4

Lien Unit Phone: (800) 829-3903

Serial Number

549667626

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 JOAN DELAROSA

Residence1000 W MARION ST APT 24
MANCHESTER, IA 52057-1950

Book 2026 Page 2542

Document 2026 2542 Type 06 003 Pages 1

Date 8/31/2026 Time 9:54:35AM

Rec Amt \$7.00

Daneen Schindler, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

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	12/31/2024	XXX-XX-2510	06/16/2025	07/16/2035	25.97
1040	12/31/2025	XXX-XX-2510	06/08/2026	07/08/2036	3355.89
Place of Filing Delaware County Recorder Delaware Courthouse Manchester, IA 52057					Total \$ 3381.86

This notice was prepared and signed at CHICAGO, IL, on this,

the 19th day of August, 2026.

Signature

for M HUDSON

Title

ACS SCP

(833) 282-7220

24-00-0778

(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