

Form **2434-B**
(Rev. October 2003)

Department of the Treasury -- Internal Revenue Service
**Notice of Encumbrances Against or Interests in
Property Offered for Sale**

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) February 13, 2015 .

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) The Taxpayer
Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
6324(b) Gift Tax	\$744,156.07	08/12/2004	n/a	Internal Revenue Service 100 Dey Place Edison NJ 08817	01/21/2015
Notice of Federal Tax Lien	\$744,156.07	05/02/2011	Office of the Union County Clerk Elizabeth NJ07207 05/29/2013	Internal Revenue Service 100 Dey Place Edison NJ08817	01/21/2015

Name	JOHN M. KENNEY	Signature	Date 02/13/2015
Title	PROP AP & LIQ SPEC-PALS		