

Application for Certificate of Subordination of Federal Tax Lien

Complete the entire application. Enter NA (not applicable), when appropriate. Attachments and exhibits should be included as necessary. Additional information may be requested to clarify the details of the transaction(s).

1. Taxpayer Information (<i>Individual or Business named on the notice of lien</i>):		
Name (<u>Individual</u> <i>First, Middle Initial, Last</i>) or (<u>Business</u>) <i>as it appears on lien</i>		Primary Social Security Number
Joint Obligor's Name (<u>Individual</u> <i>First, Middle Initial, Last</i>) or (<u>Business d/b/a</u>)		Secondary Social Security Number
Address (Number, Street, P.O. Box)		Employer Identification Number
City	State	Zip code
Telephone Number (<i>with area code</i>)	Fax Number (<i>with area code</i>)	

2. Applicant Information: <input type="checkbox"/> Check if also the Taxpayer (<i>If not the taxpayer, attach copy of lien</i>)		
Name (<i>First, Middle Initial, Last</i>)		B. Relation to taxpayer
Address (<i>Number, Street, P.O. Box</i>)		
City	State	Zip code
Telephone Number (<i>with area code</i>)	Fax Number (<i>with area code</i>)	

3. Property Owner <input type="checkbox"/> Check if also the Applicant	
Relationship to taxpayer	

4. Attorney/Representative Information:		Attached: Form 8821 or Power of Attorney Form 2848	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Name (<i>First, Middle Initial, Last</i>)		Relation to transaction		
Address (<i>Number, Street, P.O. Box</i>)				
City	State	Zip code		
Telephone Number (<i>with area code</i>)	Fax Number (<i>with area code</i>)			

5. Lending/Finance Company		
Company Name	Contact Name	Contact Phone Number
Relationship to the transaction (<i>i.e. loan consolidation, subrogation or substitution of creditors, new loan, etc</i>)		

6 Monetary Information	
Amount of the tax debt or lien(s)	\$0.00
Amount of existing loan (if refinancing)	\$0.00
Amount of new loan:	\$0.00
Amount to be paid to the United States (6325(d)(1) applications only)	\$0.00

7. Check Basis for Application: Next to the code section under which legal reason the United States can consider issuing a subordination certificate. (See Publication 784 for additional descriptions of the Internal Revenue Code sections listed below.)

6325(d)(1) the United States will receive an amount equal to the lien or interest to which the certificate of subordination is issued (*provide amount in Section 5 above*)

6325(d)(2) the issuance of the certificate of subordination will increase the government's interest and make collection of the tax liability easier. (**Complete and attach a signed and dated statement describing how the amount the United States may ultimately realize will increase and how collection will be facilitated by the subordination.**)

Statement Attached Yes No

8. Description of property (for example, 3 bedroom rental house; 2002 Cessna twin engine airplane, serial number AT919000000000X00; etc.):

A. Address of real property or, for personal property, address where the property is located:
Address (Number, Street, P.O. Box)

City	State	Zip code
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B. REAL ESTATE:
legible copy of deed or title showing legal description ATTACHED Yes NA

9. Appraisal and Valuations

ATTACHED

Required Appraisal by: Yes No

Disinterested third party of property subject to discharge

PLUS ONE OF THE FOLLOWING ADDITIONAL VALUATIONS:

County valuation of property (real property)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Informal valuation of property by disinterested third party	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Proposed selling price (for property being sold at auction)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Other: _____	<input type="checkbox"/> Yes	<input type="checkbox"/> No

10. Copy of Federal Tax Lien(s)	<input type="checkbox"/>	Yes ATTACHED	<input type="checkbox"/>	No
Or List the lien number found in the top right corner of the lien				

11. Copy of the proposed loan agreement	ATTACHED <input type="checkbox"/>	Yes	<input type="checkbox"/>	No
OR				
Describe how subordination is in the best interests of the United States:				

12. Copy of a current title report	ATTACHED <input type="checkbox"/>	Yes	<input type="checkbox"/>	No
OR				
List encumbrances with senior to the Federal Tax Lien. Include name and address of holder; description of encumbrance, e.g., mortgage, state lien, etc.; date of agreement; original loan amount and interest rate; amount due at time of application; and family				

13. Copy of proposed closing statement (aka HUD-1)	ATTACHED <input type="checkbox"/>	Yes	<input type="checkbox"/>	No
OR				
Itemize all proposed costs, commissions, and expenses of any transfer or sale associated with property (<i>Attach additional sheets as needed</i>):				

14. Additional information that may have a bearing on this request, such as pending litigation, explanations of unusual situations, etc., is attached for consideration	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
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15. Certification	
Under penalties of perjury, I declare that I have examined this application, including any accompanying schedules, exhibits, affidavits, and statements and to the best of my knowledge and belief it is true, correct and complete.	
_____ Signature/Title (If applicable)	_____ Date
_____ Signature/Title (If applicable)	_____ Date