

Application for Certificate of Discharge of Property from 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 <i>(Individual First, Middle Initial, Last) or (Business) as it appears on lien</i>		Primary Social Security Number
Joint Obligor's Name <i>(Individual First, Middle Initial, Last) or (Business d/b/a)</i>		Secondary Social Security Number
Address <i>(Number, Street, P.O. Box)</i>		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. Purchase/Transferee/New 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. Settlement/Escrow Company		
Company Name	Contact Name	Contact Phone Number

6a	If you are the taxpayer , provide the amount of your tax liability.	\$
6b	If you are not the taxpayer , provide the total amount shown on the federal tax liens you believe encumber the property in question	\$
7a	Proposed sales price	\$
7b	Proceeds to be paid to the United States in exchange for the certificate of discharge (Enter <i>NA</i> if no proceeds are anticipated)	\$

8. Check Basis for Application: Next to the code section under which legal reason the United States can consider issuing a discharge certificate. (See *Publication 783* for additional descriptions of the Internal Revenue Code sections listed)

6325(b)(1) Remaining property value attached by the lien(s) is at least double the liability of the federal tax lien(s) plus other encumbrances senior to the lien(s)

6325(b)(2)(A) Receive amount not less than the value of the United State's interest. (*Note: If you are the property owner, but not the taxpayer, see section 12 for additional information.*)

6325(b)(2)(B) Interest of the United States in the property to be discharged has no value.

6325(b)(3) Proceeds from property sale held in escrow subject to the liens and claims of the United States.

6325(b)(4) Bond furnished in an amount equal to the value of the United State's interest

9. 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 Yes ATTACHED No

C. APPLICATION BASIS 6325(b)(1): copy of deed(s) or title(s) for property remaining subject to the Federal Tax Lien Yes ATTACHED No

10. Appraisal and Valuations

Required Appraisal by: Disinterested third party of property subject to discharge Yes No

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

For applications under IRC 6325(b)(1), valuation information as described above must also be provided for property remaining subject to lien.

11. Copy of Federal Tax Lien(s) Yes ATTACHED No
Or List the lien number found in the top right corner of the lien

12. Copy of a sales contract Yes ATTACHED No
OR
Describe how and when the taxpayer will be divested of his/her interest in the property:

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13. Copy of a current title report Yes ATTACHED 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

14. Copy of proposed closing statement (aka HUD-1) Yes ATTACHED No
OR

Itemize all proposed costs, commissions, and expenses of any transfer or sale associated with property (**Attach additional sheets as needed**):

15. Additional information that may have a bearing on this request, such as pending litigation, explanations of unusual situations, etc., is attached for consideration Yes ATTACHED No

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16. Escrow Agreement: For applications under IRC 6325(b)(3) Yes ATTACHED No

Escrow agreement must specify type of account, name and depository for account, conditions under which payment will be made, cost of escrow, name and address of any party identified as part of escrow agreement, and signatures of all parties involved including Advisory Group Manager. Terms for agreement must be reached before discharge approved.

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17. **WAIVER** (For applications made by third parties under IRC 6325(b)(2))

If you are applying as an owner of the property and you are not the taxpayer, to have this application considered under section 6325(b)(2), you must waive the rights that would be available if the application were made under section 6325(b)(4). If you choose not to waive these rights, the application will be treated as one made under 6325(b)(4) and any payment will be treated like a deposit under that section. Please check the appropriate box.

I understand that an application and payment made under section 6325(b)(2) does not provide the judicial remedy available under section 7426(a)(4). In making such an application / payment, I waive the option to have the payment treated as a deposit under section 6325(b)(4) and the right to request a return of funds and to bring an action under section 7426(a)(4).

Waive No

18. 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