

# 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 of you or a third party to clarify the details of the transaction(s).

**1. Taxpayer Information** (*Individual or Business named on the notice of lien*):

Name ( <i>Individual First, Middle Initial, Last</i> ) or ( <i>Business</i> ) as it appears on lien		Primary Social Security Number <i>(last 4 digits only)</i>
Name Continuation ( <i>Individual First, Middle Initial, Last</i> ) or ( <i>Business d/b/a</i> )		Secondary Social Security Number <i>(last 4 digits only)</i>
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:**  Check if also the Taxpayer (*If not the taxpayer, attach copy of lien. See Sec. 10*)

Name ( <i>First, Middle Initial, Last</i> )	Relationship 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**  Check if also the Applicant

	Relationship to taxpayer
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**4. Attorney/Representative Information** **Attached:** Form 8821 or Power of Attorney Form 2848  Yes  No

Name ( <i>First, Middle Initial, Last</i> )	Interest Represented ( <i>e.g. taxpayer, lender, etc.</i> )	
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. Lender/Finance Company Information - or (Settlement/Escrow Company for applications under Section 6325(b)(3) only)**

Company Name	Contact Name	Contact Phone Number
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**6. Monetary Information**

<b>Proposed sales price</b>	
Expected proceeds to be paid to the United States in exchange for the certificate of discharge <i>(Enter NA if no proceeds are anticipated)</i>	

**7. Basis for Discharge:** Check the box below that best addresses what you would like the United States to consider in your application for discharge. *(Publication 783 has additional descriptions of the Internal Revenue Code sections listed below.)*

- 6325(b)(1) Value of property remaining 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) The United States receives an amount not less than the value of the United States' interest.  
*(Note: If you are applying under 6325(b)(2)(A) and are the property owner but not the taxpayer, see also section 16.)*
- 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) Deposit made or bond furnished in an amount equal to the value of the United States' interest.  
*(Note: This selection provides a remedy under 7426(a)(4) for return of deposit but is exclusively for a property owner not named as the taxpayer on the lien)*

**8. Description of property** *(for example, 3 bedroom rental house; 2002 Cessna twin engine airplane, serial number AT91900000000X00; etc.):*

<b>Address of real property</b> <i>(If this is personal property, list the address where the property is located):</i>		
Address <i>(Number, Street, P.O. Box)</i>		
City	State	ZIP Code
<b>FOR REAL ESTATE:</b> a legible copy of the deed or title showing the legal description is required		
		<input type="checkbox"/> Attached <input type="checkbox"/> NA
<b>FOR Discharge Requests under Section 6325(b)(1):</b> copy of deed(s) or title(s) for property remaining subject to the Federal Tax Lien is required		
		<input type="checkbox"/> Attached <input type="checkbox"/> NA

**9. Appraisal and Valuations**

<b>REQUIRED APPRAISAL</b> Professional appraisal completed by a disinterested third party	<input type="checkbox"/> Attached
<b>PLUS ONE OF THE FOLLOWING ADDITIONAL VALUATIONS:</b>	
County valuation of property <i>(real property)</i>	<input type="checkbox"/> Attached
Informal valuation of property by disinterested third party	<input type="checkbox"/> Attached
Proposed selling price <i>(for property being sold at auction)</i>	<input type="checkbox"/> Attached
Other: _____	<input type="checkbox"/> Attached

**AND** for applications under Section 6325(b)(1), valuation information (of the type described above in this section) must also be provided for property remaining subject to the lien.

**10. Copy of Federal Tax Lien(s)** *(Complete if applicant and taxpayer differ)*  Attached  No

**OR** list the lien number(s) found near the top right corner on the lien document(s) *(if known)*


**11. Copy of the sales contract/purchase agreement** *(if available)*  Attached  No

**OR**

Describe how and when the taxpayer will be divested of his/her interest in the property:

**12. Copy of a current title report**  Attached  No

**OR**

List encumbrances 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 relationship, if applicable **(Attach additional sheets as needed)**:

**13. Copy of proposed closing statement (aka HUD-1)**  Attached  No

**OR**

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

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

**15. Escrow Agreement** *(For applications under IRC 6325(b)(3))*  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.

**16. 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

**17. Declaration**

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature/Title

\_\_\_\_\_  
Date