

Form **14135**
(June 2010)

Department of the Treasury — Internal Revenue Service

Application for Certificate of Discharge of Property from Federal Tax Lien

OMB No. 1545-2174

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 Taxpayer's name | | Primary Social Security Number (<i>last 4 digits only</i>) 1111 |
| 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>) 100 Main Street | | Employer Identification Number |
| City Pleasant Town | State CT | ZIP Code 06000 |
| 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>) Taxpayer's Name | | 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

| | |
|------------|-------------------------------------------------|
| Jane Smith | Relationship to taxpayer Third party / buyer |
|------------|-------------------------------------------------|

4. Attorney/Representative Information

Attached: Form 8821 or Power of Attorney Form 2848 Yes No

| | | |
|----------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------|
| Name (<i>First, Middle Initial, Last</i>) Eric L. Green | | Interest Represented (<i>e.g. taxpayer, lender, etc.</i>) Taxpayer |
| Address (<i>Number, Street, P.O. Box</i>) 700 State Street, Suite 100 | | |
| City New Haven | State CT | ZIP Code 06511 |
| Telephone Number (<i>with area code</i>) 203-285-8545 | Fax Number (<i>with area code</i>) 203-286-1311 | |

5. Lender/Finance Company Information - or (Settlement/Escrow Company for applications under Section 6325(b)(3) only)

| | | |
|--------------|--------------|----------------------|
| Company Name | Contact Name | Contact Phone Number |
|--------------|--------------|----------------------|

6. Monetary Information

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| Proposed sales price | \$680,000 |
| 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> | \$122,164 |

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 AT919000000000X00; etc.):*

Single family house with five bedroom/five bath.

| | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|----------|
| Address of real property <i>(If this is personal property, list the address where the property is located):</i> | | |
| Address <i>(Number, Street, P.O. Box)</i> | | |
| 100 Main Street | | |
| City | State | ZIP Code |
| Pleasant Town | CT | |
| FOR REAL ESTATE: a legible copy of the deed or title showing the legal description is required <input checked="" type="checkbox"/> Attached <input type="checkbox"/> NA | | |
| FOR Discharge Requests under Section 6325(b)(1): copy of deed(s) or title(s) for property remaining subject to the Federal Tax Lien is required <input type="checkbox"/> Attached <input checked="" type="checkbox"/> NA | | |

9. Appraisal and Valuations

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| REQUIRED APPRAISAL Professional appraisal completed by a disinterested third party | <input type="checkbox"/> Attached |
| PLUS ONE OF THE FOLLOWING ADDITIONAL VALUATIONS: | |
| County valuation of property <i>(real property)</i> | <input checked="" 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: <u>Sales contract with third-party buyer</u> | <input checked="" 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):

Non-liaible husband, First Last Name, has 50% interest in property.

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

Fax Transmittal Sheet



INTERNAL REVENUE SERVICE
Advisory Group
 PO Box 9502
 80 Daniels Street
 Portsmouth, NH 03801

**SMALL BUSINESS/
 SELF-EMPLOYED DIVISION**

| | | | |
|------------|-----------------------------------------------|--------------------|--|
| To: | Eric Green/Amanda Evans | | |
| | 700 State St Suite 100 New Haven, CT 06511 | | |
| RE: | Taxpayer Name Address, CT | | |
| | Phone # 203-285-8545 | Fax # 203-286-1311 | |

| | | | |
|---------------|------------------------------------|-------------|--------------|
| From: | Susan Marston ID#0525143 | | |
| | Advisor Advisory Group | | |
| Phone: | 603-570-0557 | Fax: | 855-867-4027 |
| | Pages including this cover page: 3 | Date | 07/02/2019 |

Comments:

We are in receipt of your request for a Discharge of Property from the Federal Tax Lien. We will make every effort to process this matter as quickly as possible. Our goal is to collect the proper amount of taxes based on the priority of the lien to the property.

Your action to respond promptly with the additional documents or information will allow us to complete our investigation and to determine the lien interest of the government in this matter.

I have attached a check sheet that identifies documents and information that we require to assist in our investigation of your application. Additional information can be found in Publication 783 How to Apply for a Certificate of Discharge.

Your application will not be processed further until this office is in receipt of these items. We will hold your request open for 10 days awaiting your response. The additional documentation is necessary for us to determine the proper payment due.

After we receive the additional information and complete our review of the facts, we will contact you with our decision.

If your request is approved, you will receive a commitment letter from this office. Upon completion of the transaction and receipt of any payment due by certified funds in accordance with the commitment letter, the recordable Certificate of Discharge will be forwarded to you. Any information can be sent by mail or fax to 855-867-4027

If you have questions or I can be of assistance to you, please call me at 603-570-0557.

"This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or the employee or agent for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited. If you have received this communication in error, please notify the sender immediately by telephone, and return the communication at the address above via the United States Postal Service. Thank you."

ADDITIONAL INFORMATION REQUIRED

Our procedures require verification of the facts contained in your application. Your prompt reply will expedite our review of your application and reduce the need for additional investigation or independent verification by our office.

Please provide only information requested by a XX below:

Your application must be presented as a sworn statement under the penalties of perjury. Make the following declaration over your signature and title:

"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."

Copy of the signed Purchase and Sales Agreement

An itemized listing of the proposed Costs of Sale [include legal fees for this transaction only, brokers fees, recording fees]

Statement of Real Estate Taxes Due [on the Municipal Letterhead]

Internal Revenue Service Regulations require two (2) independent statements of the fair market value. We will consider appraisals, market analyses, or opinions of value provided by disinterested third parties to this property. Your application is incomplete.

Please provide: _____ of Fair Market Value

Attachments against property, which are not rendered to judgment before the federal tax lien, are not a priority under federal law. Therefore, a copy of the recorded judgment must be furnished.

For our office to determine the amount of the government's lien interest, we are requesting that you furnish statements on the letterhead of the lender including the balance due [on the passing date].

Please provide this information on:

1.

2.

If any of your loans are lines of credit, we require a ledger of the dates and amounts of any advances under the line of credit.

The IRS takes the position that advances made before the filing of the federal tax lien enjoy priority to the federal lien but advances made after the filing of the lien do not. This additional information will allow us to determine the portion of the loan, which will be paid from the sale of property.

The following document(s) are needed and must include the recording stamp including the date of filing, book and page numbers from the recording office:

XX Copy of the taxpayer's deed to the property

Copy of the deed to the current owner

XX Copy of the mortgage document or other creditor encumbrance

In order for the priority of the state lien to be determined, you must provide a copy of each state lien.

Federal Tax Liens and some state tax liens compete for priority by assessment date of each tax [not the recording date].

Your application for discharge from the federal tax lien will be considered along with your **proposal to pay the balance due.**

We request that you provide:

- a proposal to pay the balance of taxes due
- a Collection Information Statement to establish your current financial condition
- file delinquent federal tax returns:



Department of the Treasury
Internal Revenue Service
Centralized Lien Operation
P.O. Box 145595, Stop 8420G
Cincinnati, OH 45250-5595

GREEN & SKLARZ, LLC
 ATTN: AMANDA EVANS
 700 STATE STREET, STE 100
 NEW HAVEN, CT. 06511

Date:
5/28/2019
Payoff Number:
n/a
Taxpayer ID Number:
XXXXXX
Person to Contact:
MS. LOWERY
Contact Identification Number:
1000197190
Contact Telephone Number:
800-913-6050

We previously filed Notices of Federal Tax Lien against _____ on the tax liabilities listed under "Notices of lien on tax debt."

The amount owed on the tax liabilities included on the notices of federal tax lien is \$104,672.82, which includes penalty and interest computed to 7/5/2019. This amount must be paid to release the liens on the property.

What you need to do immediately

To have the liens released, pay the amount due by the computation date shown. The liens will be released within 30 days after we receive the payment or we receive notification that the funds have been transferred to us. Follow these instructions when making your payment:

- Make your check or money order payable to the United States Treasury.
- Write the full taxpayer identification number in the header of this notice and on the payment.
- Send your payment to the address shown above with a copy of this letter, so that we receive it by the computation date shown above. You don't need to send the payment by express or certified mail as it won't affect the processing of the payment.

To expedite processing of the certificate of release of lien, use one of the following payment options when paying the balance owed:

- Certified or cashier's check
- Treasurer's check drawn on a national or state bank or a trust company
- Postal or bank money order

You can receive an immediate certificate of release of the lien by visiting a local IRS office authorized to accept payments and paying the entire balance owed with cash or one of the types of payment listed above. To locate an office near you and see its available services, visit our website at www.irs.gov and select "Contact Your Local

Next steps

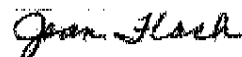
If we receive your payment without a copy of this letter or in a form other than the ones listed, we'll issue Form 668(Z), Certificate of Release of Federal Tax Lien, within 30 days of receiving payment or notification of transferred funds.

Additional Information

- Visit www.irs.gov for general lien information and search "Federal Tax Lien."
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3876).
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

Sincerely,



Operations Manager
Centralized Lien Operation



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Green & Sklarz LLC
Amanda Evans
700 State St Suite 100
New Haven, CT 06511

July 18, 2019

Re:

Dear Ms. Evans:

This letter is to transmit to you the Certificate of Discharge of Property From Federal Tax Lien pursuant to Internal Revenue Code Section 6325(b)(2)(A), relating to the property located at _____, CT.

The Certificate of Discharge is enclosed. This is the original document. You may wish to record this certificate with the office where the Federal Tax Lien is filed.

If we can be of further assistance or if you have any questions concerning this matter, please write to Internal Revenue Service, Advisory Group, 80 Daniels Street PO Box 9502 Portsmouth, NH 03801 or you may contact me by phone at 603-570-0557 or by fax at 855-867-4027.

Sincerely yours,

A handwritten signature in black ink, appearing to read "S. Marston".

Susan Marston
Advisor
ID#0525143

Enclosure

Form 669-B
(Rev. September 2008)

Department of the Treasury – Internal Revenue Service
Certificate of Discharge of Property From Federal Tax Lien
(Section 6325(b)(2)(A) of the Internal Revenue Code)

_____ of _____, CT _____ is indebted to the United States for unpaid internal revenue tax as evidenced by:

| Notice of Federal Tax Lien Serial Number (a) | Recording Information (b) | Date Recorded (c) | Taxpayer Identification Number (d) | Amount Shown on Lien (e) |
|----------------------------------------------|----------------------------|-------------------|------------------------------------|--------------------------|
| | Book: _____ Page: _____ | 05/01/2017 | XXX-XX-_____ | \$89,620.00 |
| | Book: _____ Page: _____ | 12/27/2017 | XXX-XX-_____ | \$49,220.16 |


A lien attaching to all the property of the taxpayer was filed to secure the amount owed. The notice of lien was filed with the Town Clerk, Oxford, State of Connecticut, in accordance with the applicable provisions of law.

The lien listed above is attached to certain property described as:

_____ CT

A certain parcel of land more fully described at the Town Clerk, _____, State of Connecticut in _____

The Internal Revenue Service acknowledges receipt of \$122,163.99, the Internal Revenue Service discharges the above described property from the lien. However, the lien remains in effect for all other property, or rights to property, to which the lien is attached.

| Signature | Title | Date |
|-----------------------------------------------------------------------------------------------------|------------------------|--------------|
|  James Rooney | Manager Advisory Group | July 8, 2019 |

(Note: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Discharge of Federal Tax Lien. Rev. Rul. 71-466, 1971-2, C.B. 409.)

Catalog No. 16752N

Form 669-B (Rev. 9-2008)