



**6. Monetary Information**

Proposed sales price	<b>\$680,000</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>	<b>\$122,164</b>

**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.

<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>		
100 Main Street		
City	State	ZIP Code
Pleasant Town	CT	
<b>FOR REAL ESTATE:</b> a legible copy of the deed or title showing the legal description is required <input checked="" 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 checked="" 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 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
<b>AND</b> 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