

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 (*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. Property 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. Lending/Finance Company

Company Name	Contact Name	Contact Phone Number
Type of transaction (<i>For example, loan consolidation, refinance, etc.</i>)		

6. Monetary Information

Amount of existing loan <i>(if refinancing)</i>	
Amount of new loan	
Amount to be paid to the United States <i>(6325(d)(1) applications only)</i>	

7. Basis for Subordination: Check the box below that best addresses what you would like the United States to consider in your application for subordination. *(Publication 784 has 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 6 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 NA

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

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>		
City	State	ZIP Code
Real Estate:		
Legible copy of deed or title showing legal description		<input type="checkbox"/> Attached <input type="checkbox"/> NA

9. Appraisal and Valuations

Appraisal: <i>(Professional appraisal completed by a disinterested third party but it is not required for a subordination)</i>	<input type="checkbox"/> Attached
OR ONE OF THE FOLLOWING VALUATIONS:	
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

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 proposed loan agreement *(if available)* Attached No

AND

Describe how subordination is in the best interests of the United States:

12. Copy of a current title report *(required for subordination)* Attached No

OR

List encumbrances with seniority over the Federal Tax Lien. Include name and address of the holder; description of the 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. Include any home equity line of credit (HELOCs) advances beginning the 46th day after the NFTL was filed, through the date you submit your application, and include expected advances through the date the certificate will be issued. ***(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 Yes No

15. 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