

DEPARTMENT OF THE TREASURY
Bureau of Alcohol, Tobacco and Firearms

**INSTRUCTIONS TO PREPARE AN
APPLICATION REQUESTING THE UNITED STATES TO RELEASE ITS RIGHT TO
REDEEM PROPERTY SECURED BY A FEDERAL TAX LIEN**

*(Submit your typewritten application and **all** accompanying documents in triplicate. Please read additional information on back.)*

Address application to:

Give date of application:

Please give the name and address of the person requesting the United States to release its right to redeem property under Internal Revenue Code section 7425(d).

1. Describe the property for which you are requesting the United States to release its right of redemption. Use of description in the title or deed to the property, or attach a copy of the title or deed. Include street address, city, and state. Indicate whether it was a personal residence, rental property, commercial property, etc., at the time of the non-judicial sale.

2. Furnish the following information about the nonjudicial sale (such as a foreclosure, execution, or state or local tax sale):

. Date sale was held.

- Name and address of the ATF employee to whom notice of sale was sent.
- Name and address of purchaser.
- Purchase price.

3. If the property owner at the date of this application was not the purchaser at the nonjudicial sale give the owner's name and address.

4. List the encumbrances and charges you want to have considered. For each encumbrance show:

- Name and address of holder.
- Description of the encumbrance.
- Date it arose.
- If the encumbrance was recorded, give the date and place.
- The original principal amount of the encumbrance and the interest rate.

- The principal amount due as of the date of the application if known, (Show costs and accrued interest separately.)
- Your family relationship, if any, to the holder of any other encumbrance on the property.

5. Attach a copy of each Notice of Federal Tax Lien (ATF F 5651.2) affecting the property, or furnish the following information as it appears on each filed Notice of Federal Tax Lien:

- Name of the ATF initiating office.
- Name and address of the taxpayer.
- Date and place each notice was filed.

6. Give your estimate of the fair market value of the real property.

7. Furnish any additional information that you believe would affect the application.

8. Supply any other information that the Chief, Tax Processing Center or his or her delegates may request.

9. Give a daytime telephone number where you may be reached.

10. Give the name, address and telephone number of your attorney or other representative, if you have one.

11. You must 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."

Additional Information

1. Section 7425(d) of the Internal Revenue Code provides that the United States may redeem real property sold in a nonjudicial proceeding when the sale is made to satisfy a lien prior to that of the Government. The Chief, Tax Processing Center of the Bureau of Alcohol, Tobacco and Firearms (ATF) has been delegated authority to release any right to redeem property.

2. The Government may release its right of redemption if you pay the Bureau of Alcohol, Tobacco and Firearms an amount equal to the value of that right; or if ATF determines that the right of redemption is valueless (in which case no payment is required).

3. Please follow the instructions in this publication when you apply for a release by the United States of its right to redeem property under Code section 7425(d).

4. Do not send payment with your application. The Chief, Tax Processing Center will notify you of any amount due after your application is investigated and approved. When your payment (if required) is received, the Chief, Tax Processing Center will issue you a release of the right to redeem property.

5. Please pay in cash, or by United States postal, bank, express, or telegraph *money* order, or a certified, cashier's, or treasurer's check drawn on any bank or trust company incorporated under the laws of the United States or under the laws of any State or possession of the United States. (If you pay by uncertified personal check, it will delay issuance of the release of the right to redeem property until the bank *honors* the check.)

Please Note-You can get an application for a release of right to redeem property from the United States Attorney's office for the judicial district in which the property subject to the right of redemption is located, if the United States has been properly named a party defendant in a judicial proceeding under 28 U.S.C. 2410.