



Department of the Treasury
Internal Revenue Service
Small Business / Self-Employed Division
31 HOPKINS PLAZA MAIL STOP 1150
BALTIMORE, MD 21201-2825

Date:
08/04/2020
Person to contact:
[Redacted]
Employee ID number:
[Redacted]
Contact telephone number:
[Redacted]
Contact fax number:
[Redacted]



This letter responds to your application for a Certificate of Discharge of Property from Federal Tax Lien under Internal Revenue Code (IRC) Section 6325(b)(2)(B).

- We approved your application. We are enclosing Letter 402 or 403, as applicable, which is our written commitment to issue a certificate of discharge as soon as we receive the documentation we requested in the enclosed letter.
- We denied your application because you haven't met the requirements for discharge under the IRC section shown above. You can appeal this determination through the Collection Appeals Program, as explained in the enclosed Publication 1660, *Collection Appeal Rights*, and Form 9423, *Collection Appeal Request*. If you want to appeal our decision, contact the person listed above as soon as possible.
- Additional information about the denial, if applicable:
- We need more information before we can approve or deny your application. Specifically, we need the documentation listed on the attached sheet within ____ days from the date of this letter. If we don't receive this information within that timeframe, we will close your request without appeal rights.

Respectfully,
[Redacted Signature]

ADVISORY GROUP MANAGER

- Enclosures:
- Letter 402
 - Letter 403
 - Publication 1660 and Form 9423
 - Additional information request



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[REDACTED]

Conditional Commitment to Discharge Certain Property from Federal Tax Lien
For IRS Lien Serial Number [REDACTED]
Taxpayer: [REDACTED]

I reviewed your application for a certificate of discharge under Internal Revenue Code Section 6325(b)(2)(B). Based on the information provided, I found that the interest of the United States under the federal tax lien(s) against the taxpayer named above in the following described property is, at present, valueless.

Legal Description of Property

[REDACTED]



Other documentation:

This conditional commitment is valid for 30 days from the date of this letter. We may extend or renew this commitment if you submit appropriate supporting documentation that meets the criteria for a renewal or extension. If any information about this transaction changes (including the terms and conditions of the transaction or the priority of the debts affecting the property), you must provide that information immediately to my office for review. This conditional commitment will be automatically revoked if I don't receive the documentation listed above within 30 days or by another agreed date.

You can tell other interested parties that you obtained a conditional commitment to discharge the property described above from the federal tax lien.

If you have questions, you can contact the person listed at the top of this letter.

Respectfully,

ADVISORY GROUP MANAGER