

INTERNAL REVENUE SERVICE



FAX TRANSMISSION
Cover Sheet

Date: April 05, 2022

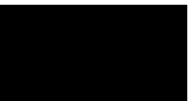


Office Number: _____

Office Number: _____

Number of pages: Including cover page

Subject: Conditional Commitment to Discharge



Attached please find Letter 4025, advising you that the application for a Certificate of Discharge pursuant to IRC 6325(b)(2)(A) has been approved, and Letter 403, which is our commitment to issue a Certificate of Discharge provided we receive the payment and other required documents. Letter 403 is valid for 30 days.

As I did not receive a response to my emails dated 3/18/2022 and 3/29/2022 (copies attached) seeking additional information and substantiation of the amount payable to Amida Rose Realty and listed as "seller fees" on the closing statement, this was not considered an allowable expense in determining the amount of the United States' interest. Should this line item be substantiated, the amount of the United States' interest will be re-calculated accordingly.

Please note that if the payment is not made via certified funds (certified or official bank check), we have to wait for the check to fully clear before we can issue the Discharge Certificate. This adds 30-60+ days to the process. If the payment is made with certified funds, we can prepare and issue the Discharge Certificate immediately upon receipt of the payment and other required documents.

This communication is intended for the sole use of the individual to whom it is addressed and may contain confidential information that is privileged, confidential and exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited by the provisions of the Internal Revenue code. If you have received this communication in error, please contact the sender immediately by telephone. Thank you.

Copies of both letters are being mailed to the taxpayer.

Please let me know if you have any questions or need more information. As an FYI, I will be out of the office after 3:00 PM EDT Friday, April 8, 2022, returning on Thursday, April 21, 2022.

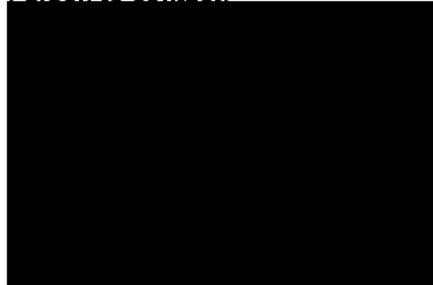
Thank you,





Department of the Treasury
Internal Revenue Service
Small Business / Self-Employed Division
130 SOUTH ELMWOOD AVENUE, SUITE 100
BUFFALO, NY 14202-2464

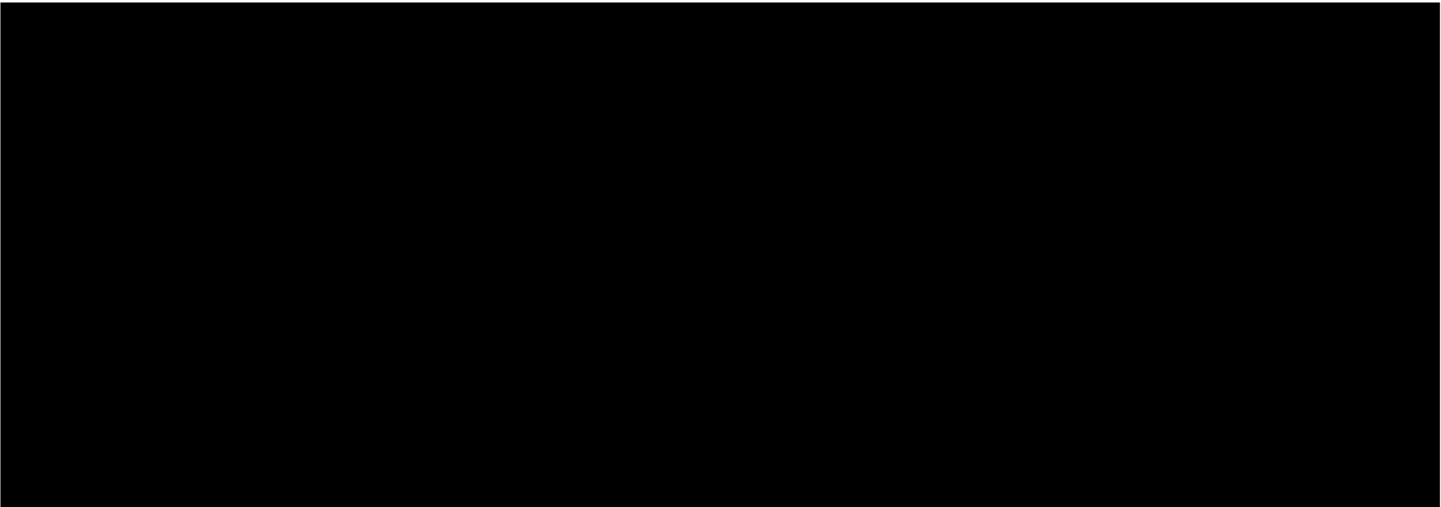
Date:
04/01/2022
Person to contact:



Conditional Commitment to Discharge Certain Property from Federal Tax Lien
Taxpayer: 

I reviewed your application for a certificate of discharge under Internal Revenue Code Section 6325(b)(2)(A). Based on the information provided, I found 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, worth **\$175,160.74**.

Legal Description of Property



Other documentation:

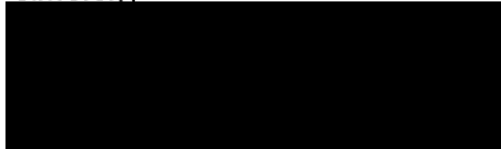
We are granting this discharge on the condition that the taxpayer agrees that we will apply the payment in the best interest of the government.

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 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.

Sincerely,

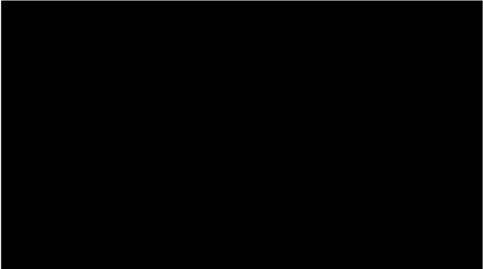
A large black rectangular redaction box covering the signature of the sender.

ADVISORY GROUP MANAGER



Department of the Treasury
Internal Revenue Service
Small Business / Self-Employed Division
130 SOUTH ELMWOOD AVENUE, SUITE 100
BUFFALO, NY 14202-2464

Date:
04/01/2022
Person to contact:



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)(A).

- 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.

Sincerely yours,



ADVISORY GROUP MANAGER

Enclosures:

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

[REDACTED]

Good Morning [REDACTED]

I am following up on the request below. [REDACTED]

Thank you,

[REDACTED]

Good Morning [REDACTED]

I have just begun reviewing your updated application for a Certificate of Discharge for [REDACTED]

Thanks,

[REDACTED]