

Instructions for Preparing
**Notice of Nonjudicial Sale of
Property and Application for Consent
to Sale**

Section 7425(c) of the Internal Revenue Code states that before property described in section 7425(b) is sold, a notice of nonjudicial sale shall be submitted to, or consent to sell the property free of the United States liens or title shall be obtained from the Technical Services Group Manager for the IRS office in which the sale is to occur.

Notice of Sale

A notice of sale will be adequate if it contains the following information:

1. The name and address of the person submitting the notice.
2. A copy of each Form 668(Y), Notice of Federal Tax Lien, affecting the property to be sold, or as shown on such notice:
 - a. The IRS office named,
 - b. The name and address of the taxpayer, and
 - c. The date and place the notice of lien was filed.
3. A detailed description, including location, of the property affected by the notice. (For real property, give the street address, city, and state, the legal description contained in the title or deed of the property; and, if available, a copy of the abstract of title.)
4. If applicable, the reasons the property is liable to become greatly reduced in value if kept a minimum of 25 days, or reasons it cannot be kept for that period of time without great expense.
5. The date, time, place, and terms of the sale of the property, or date the taxpayer's interest in the property is terminated.
6. The approximate amount of the principal obligation, including interest, due the person selling the property, and a description of any expenses (such as legal expenses, selling costs, etc.) that will be chargeable against the sale proceeds.

Only an original of a notice of sale is required. If a duplicate and a written request

for acknowledgment are submitted with the original the Technical Services Group Manager will indicate the date and time received on the duplicate and return it to the sender.

When and How To Submit a Notice of Sale

A notice of sale shall be given, in writing, by registered mail or by personal service, not less than 25 days before the sale, or date of termination of contract for deed. (The 25-day period does not apply to sales reflected in item 4, above; in which case, the proceeds, exclusive of costs, shall be held as a fund subject to United States liens and claims on the property sold for not less than 30 days after the date of the sale.)

Consent to Sale

Regardless of the foregoing instructions as to the adequacy and timeliness of the sale, a non-judicial sale of property shall divest the property of the United States liens or title if the Technical Services Group Manager for the IRS office where the sale is to occur consents to the sale of the property free of the liens. Consent may be given when adequate protection is assured the liens or title. Protection is adequate if:

1. The taxpayer has no equity in the property, or
2. The taxpayer's interest in the property is assigned to the Technical Services Group Manager, or
3. The proceeds in excess of prior encumbrances are assigned to the Technical Services Group Manager, or
4. The sale divests the taxpayer of all rights, title, and interest in the property, and the proceeds are to be held as a fund subject to United States liens and claims in the same manner and priority as the liens and claims were held on the discharged property, or
5. There are other circumstances acceptable to the Technical Services Group Manager

The right of the United States to redeem the property remains, even though consent to sale is given.

Application for Consent

Any person desiring the Technical Services Group Manager's consent to sell property free and clear of a Federal tax lien or a title derived from the enforcement of that lien must submit an application in triplicate. The application must contain:

1. The same information that is required for a notice of sale,
2. The reason the consent is desired,
3. A statement showing that adequate protection is given to the United States lien or title, and
4. A declaration that the information supplied in the application is made under penalties of perjury.

Internet Sales

A notice of sale shall be given to the Technical Services Group Manager in the IRS office where the property is located when a sale is made over the Internet. **All other provisions referred to in this document apply.**

Address Notice or Application to:

Internal Revenue Service
(Address to IRS office where the sale is to occur. Use the attached chart to determine where to send your application.)

Attention: Technical Services Group Manager

Department of the Treasury
Internal Revenue Service
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