

**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</i> First, Middle Initial, Last) or ( <i>Business</i> ) as it appears on lien		Primary Social Security Number (last 4 digits only)
Name Continuation ( <i>Individual</i> First, Middle Initial, Last) or ( <i>Business</i> d/b/a)		Secondary Social Security Number (last 4 digits only)
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 AT919000000000X00; etc.):*

**Address of real property** *(If this is personal property list the address where the property is located):*

Address *(Number, Street, P.O. Box)*

City

State

ZIP Code

**Real Estate:**

Legible copy of deed or title showing legal description

☐ Attached ☐ NA

**9. Appraisal and Valuations**

**Appraisal:** *(Professional appraisal completed by a disinterested third party but it is not required for a subordination)*

☐ Attached

**OR ONE OF THE FOLLOWING VALUATIONS:**

County valuation of property *(real property)*

☐ Attached

Informal valuation of property by disinterested third party

☐ Attached

Proposed selling price *(for property being sold at auction)*

☐ Attached

Other: \_\_\_\_\_

☐ 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