Form **12451**
(Rev. January 2005)

Department of the Treasury - Internal Revenue Service

Request for Relocation Expenses Allowance

Submit this form ***only*** with an application for certificate of Discharge of Property under IRC section 6325(b)(2)(A) when relocation expenses are being requested in connection with the sale of a principal residence. Any amount approved will be deducted from sale proceeds and ***will not*** reduce the amount of your tax liability. This allowance is based upon inability to pay relocation expenses and is subject to limitations. To process your request, please provide the information requested below. If additional information is needed, you will be contacted.

Section I. Taxpayer Information

1. Taxpayer name

2. Taxpayer identification number *(EIN or SSN)*

3. Address of property being sold *(Street, City, State, Zip code)*

4. Property is principle residence of taxpayer *("X" appropriate box.)*

☐ a. Yes ☐ b. No *(If "No" is checked, a relocation allowance **cannot** be approved.)*

5. Address of new residence *(Street, City State, ZIP code)*

6. Amount of relocation expenses requested *(Please provide sufficient documentation to support requested expenses.)*

7. This allowance may be granted ***only*** when inability to pay relocation expenses is determined by United States. Please explain your financial circumstances and provide supporting documentation.

Section II. Taxpayer Attestation

Under penalties of perjury, I declare that I have examined this application, including all attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of Taxpayer

Date