4310.5 REV-2

## APPENDIX 22

APPLICATION BY THE SECRETARY OF HOUSING AND URBAN DEVELOPMENT FOR DISCHARGE OF FEDERAL TAX LIEN

FHA Case Number:

MEMORANDUM TO: District Director of Internal Revenue

ATTN: Chief, Special Procedures Section

The Secretary of Housing and Urban Development applies to have the following property discharged from the Federal tax lien(s) under section 6325(b) of the Internal Revenue Code of 1954:

- 1. Description of property:
- 2. The discharge is requested in order to expedite the sale of the property described above by the Secretary and thereby minimize loss to the United States in connection with a loan made or insured by the Secretary and secured by a lien on the foregoing property (The property has been or may be acquired by the Secretary pursuant to provisions of the National Housing Act as amended. In the event said property is not acquired by the Secretary, any discharge obtained pursuant to this application will not be utilized, but will be returned to you for cancellation).
- 3. The property described above is to be discharged from the following Federal tax liens:
- 4. The following material is submitted in order to assist you in the disposition of this application:
  - (a) The fair market value of the foregoing property in its present condition has been established by the FHA at \$\_\_\_\_\_\_. This valuation is based on the appraisal made on \_\_\_\_\_\_by \_\_\_\_\_. The valuation of \$\_\_\_\_\_\_ was received by officials fully authorized to make final decisions for the FHA in accordance with the FHA's normal appraisal techniques and was adjusted to (or confirmed at \$\_\_\_\_\_\_.)
  - (b) Liens of record
  - (c) Unrecorded encumbrances
  - (d) The following taxes, special improvement assessments, ground rents, and other levies or charges are now unpaid.
  - (e) This property was acquired by the Secretary on \_\_\_\_\_ pursuant to provisions of the National Housing Act as amended. An insurance settlement of \$\_\_\_\_\_ was paid to the insured mortgagee.

The statements made in the foregoing application are based on

information secured by the Secretary in accordance with normal operating procedures and are believed to be correct. Only those encumbrances against the property which are believed to affect your determination as to this discharge are listed. Based upon the foregoing information, and in consideration for the discharge hereby requested, the Secretary is willing to pay the sum of \$\_\_\_\_\_\_.

SECRETARY OF HOUSING AND URBAN DEVELOPMENT

By:

Signature Date \_\_\_\_\_

5/94