

WHEN THE CLIENT CALLS WITH A TAX PROBLEM

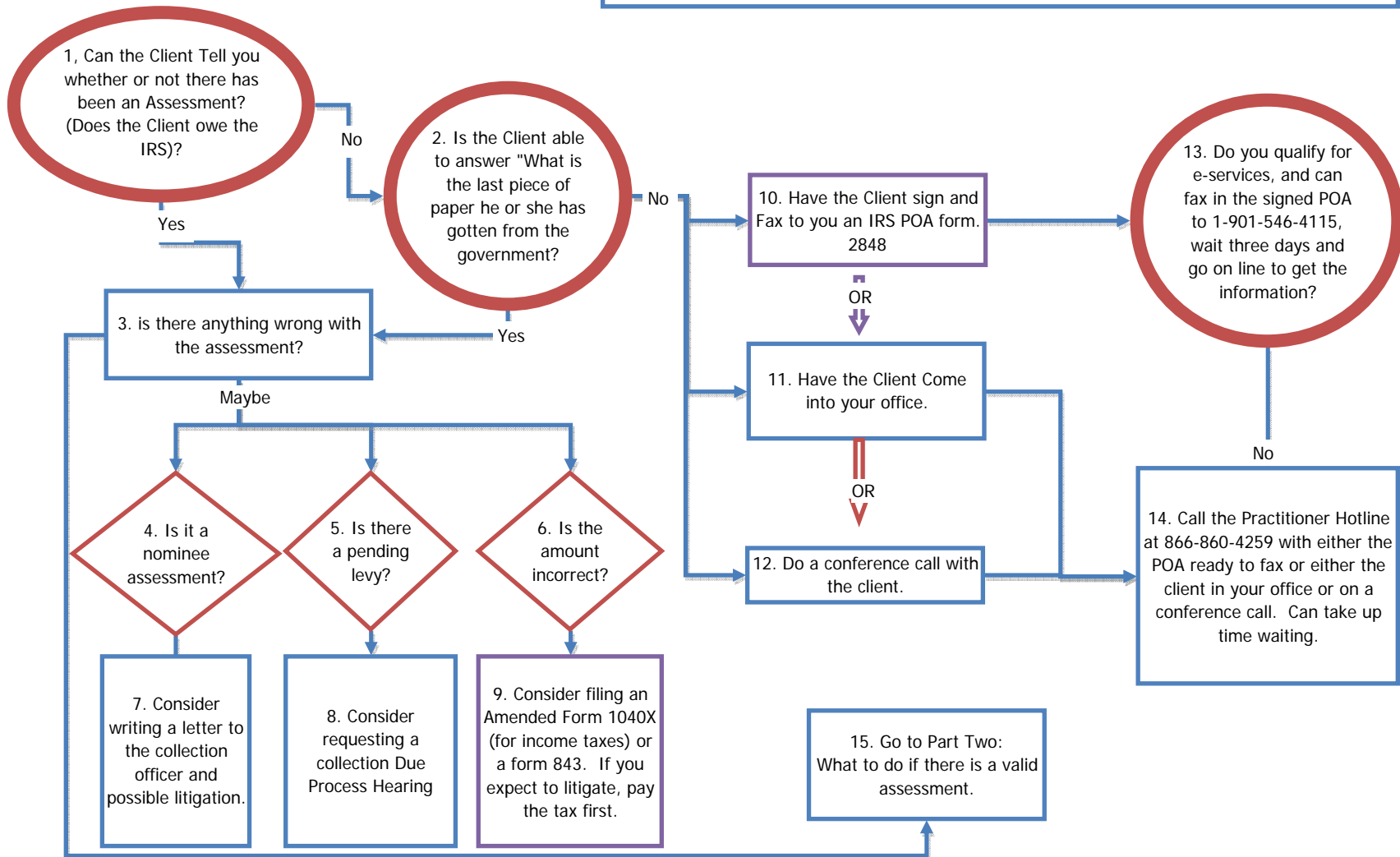
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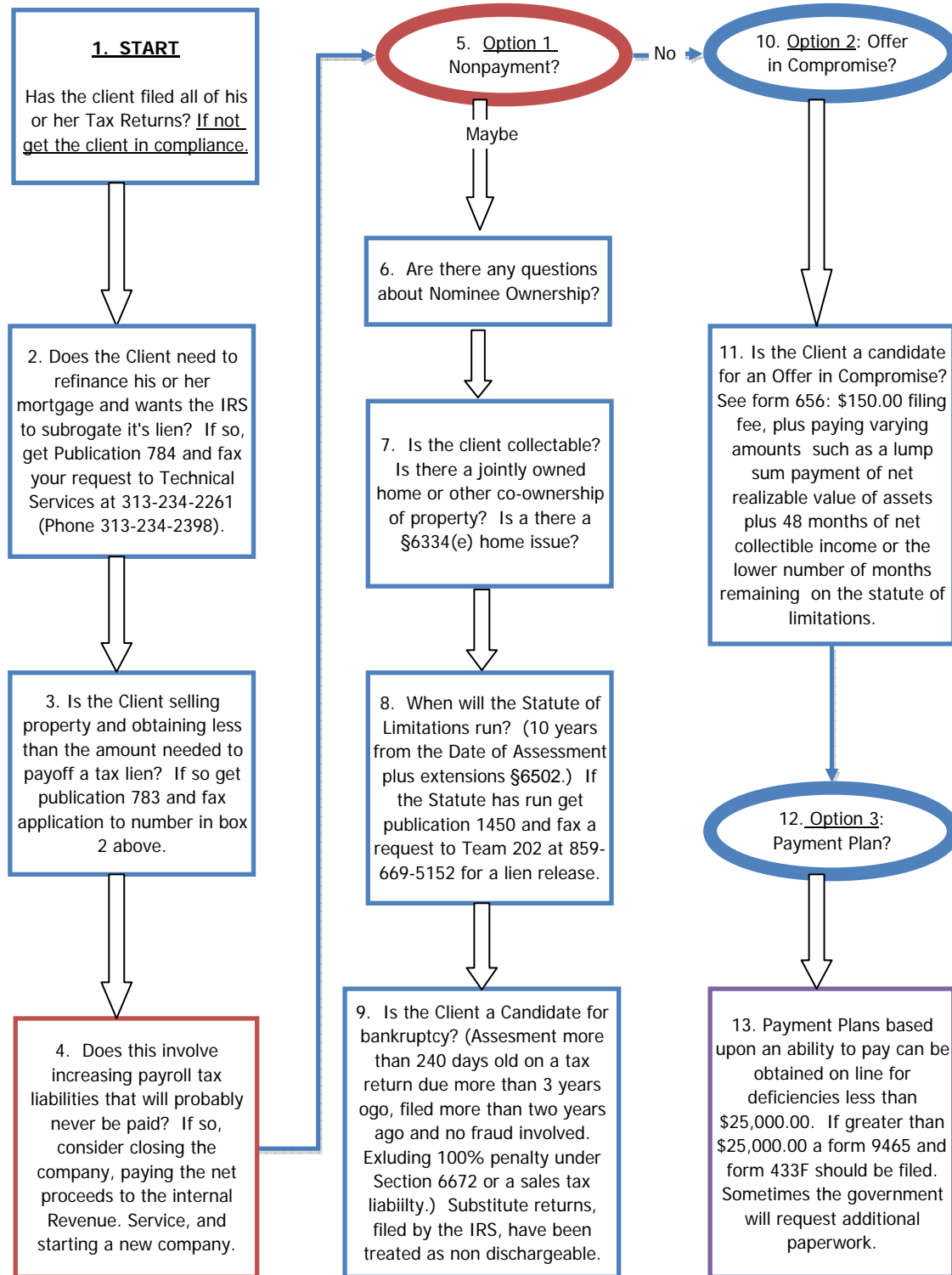
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Part 1. Determining if there is an Assessment



Part 2. What to do if there is a Valid Assessment.



Offer in Compromise Payment Options Table

OIC Payment Option	Terms ^{1, 2}	\$150 Application Fee Required?	Collection Information Statement (Form 433-A and/or Form 433-B) Required?	Calculating Your Offer Amount
Lump Sum Cash	Must pay 20% of the offered amount when Form 656 is submitted, with the balance to be paid in five or fewer installments from the notice of acceptance.	Yes, unless Form 656-A is completed or Doubt as to Liability OIC is submitted.	Yes, with the exception of Doubt as to Liability offers.	<p>If the offer will be paid in 5 or fewer installments in 5 months or less: Use the realizable value of assets + the amount that could be collected over 48 months of payments or the time remaining on the ten-year statutory period for collection, whichever is less.</p> <p>If the offer will be paid in 5 or fewer installments in more than 5 months and within 24 months :</p> <p>Use the realizable value of assets + the amount that could be collected over 60 months of payments, or the time remaining on the ten - year statutory period for collection, whichever is less.</p> <p>If the offer will be paid in 5 or fewer installments in more than 24 months: Use the realizable value of assets + the amount that could be collected over the time remaining on the statute.</p>
Short Term Periodic Payment	Must include an initial payment with the offer and regular payments must continue while the offer is being investigated. Offer must be paid in full within 24 months from the date the IRS receives the offer.	Yes, unless Form 656-A is completed or Doubt as to Liability OIC is submitted.	Yes, with the exception of Doubt as to Liability offers.	Offer must include the realizable value of assets plus any amount that could be collected over 60 months of payments or the remaining number of months on the ten-year statutory period of collection, whichever is less.
Deferred Periodic Payment	Must include initial offer payment and regular payments must continue while the offer is being investigated. Offer must be paid in full in 25 or more months but within the time remaining on the statutory period for collection.	Yes, unless Form 656-A is completed or Doubt as to Liability OIC is submitted.	Yes, with the exception of Doubt as to Liability offers.	Offer must include the realizable value of assets plus the amount that could be collected through monthly payments during the remaining life of the ten-year statutory period for collection.

¹ Taxpayers qualifying for a low income waiver and completing Form 656-A, Income Certification for Offer in Compromise Application Fee and Payment and taxpayers submitting Doubt as to Liability offers, are exempt from the required 20% payment on a Lump Sum Cash offer and all payments required during the investigation of a Short Term Periodic Payment or Deferred Periodic Payment offer.

²All required payments are not refundable.

Certificate of Release of Federal Tax Lien

Section 6325(a) of the Internal Revenue Code directs us to release a Federal Tax Lien after a tax liability becomes fully paid or legally unenforceable. We also must release a lien when we accept a bond for payment of the tax.

If we haven't released the lien within 30 days, you can ask for a Certificate of Release of Federal Tax Lien.

Requesting a Copy of the Certificate

If you have paid the tax you owed and have not received a copy of the Certificate of Release of Federal Tax Lien, you may call 1-800-913-6050. If you prefer to write, see page 2 for the address to which your request should be mailed or faxed.

The certificate you receive will not show the official recording information. For a copy of the recorded certificate, you must contact the recording office where the Certificate of Release of Federal Tax Lien was filed.

Other Requests

Requests for certificates of release for any other reason should be mailed to IRS, Attn: Technical Services Advisory Group Manager. Use Publication 4235, Technical Services Advisory Group Addresses, to determine where to mail your request.

Send your written request with any required documents to the appropriate address.

Your request must contain the following information:

1. The date of your request,
2. The name and address of the taxpayer,
3. One copy of each Notice of Federal Tax Lien you want released, and
4. Why you want us to release the lien.

If you've paid the tax, enclose a copy of either of the following:

1. An Internal Revenue receipt,
2. A canceled check, or
3. Any other acceptable proof.

Please include a telephone number with the best time for us to call you should we need additional information.

We may need to research your account to confirm you no longer have a liability. We will provide a release once we have done so.

If you have an immediate or urgent need for a Certificate of Release of Federal Tax Lien, visit or telephone your local IRS office. Be prepared to show proof of payment.

You can pay any unpaid tax with a certified check, cashier's check, or postal or bank money order to receive the certificate of release.



Case Processing Address and Phone Numbers

Send your written request with any required documents to:

Internal Revenue Service
 CCP - Lien Unit
 P.O. Box 145595
 Stop 8420G Team *(enter Team Number from list below)*
 Cincinnati, Ohio 45250-5595

State	Team	Fax Number	State	Team	Fax Number
Alabama	205	859-669-3805	Pennsylvania	202	859-669-3805
Alaska	206	859-669-5152	Puerto Rico	204	859-669-4961
Arizona	206	859-669-5152	Rhode Island	203	859-669-4954
Arkansas	205	859-669-3805	South Carolina	201	859-669-3805
California	207	859-669-4954	South Dakota	206	859-669-5152
Colorado	206	859-669-5152	Tennessee	205	859-669-3805
Connecticut	203	859-669-4954	Texas	205	859-669-3805
District of Columbia	201	859-669-3805	Utah	206	859-669-5152
Delaware	201	859-669-3805	Vermont	203	859-669-4954
Florida	201	859-669-3805	Virginia	201	859-669-3805
Georgia	205	859-669-3805	Washington	206	859-669-3805
Hawaii	206	859-669-5152	West Virginia	202	859-669-5152
Idaho	206	859-669-5152	Wisconsin	206	859-669-5152
Illinois	206	859-669-5152	Wyoming	206	859-669-5152
Indiana	206	859-669-5152			
Iowa	206	859-669-5152			
Kansas	206	859-669-5152			
Kentucky	202	859-669-5152			
Louisiana	205	859-669-3805			
Maine	203	859-669-4954			
Maryland	201	859-669-3805			
Massachusetts	203	859-669-4954			
Michigan	202	859-669-5152			
Minnesota	206	859-669-5152			
Mississippi	205	859-669-3805			
Missouri	206	859-669-5152			
Montana	206	859-669-5152			
Nebraska	206	859-669-5152			
Nevada	206	859-669-5152			
New Hampshire	203	859-669-4954			
New Jersey	202	859-669-5152			
New Mexico	206	859-669-5152			
New York	203	859-669-4954			
North Carolina	201	859-669-3805			
North Dakota	206	859-669-5152			
Ohio	202	859-669-5152			
Oklahoma	205	859-669-3805			
Oregon	206	859-669-5152			

Collection Appeal Rights

You may appeal many IRS collection actions to the IRS Office of Appeals (Appeals). The two main procedures are **Collection Due Process** and **Collection Appeals Program**. Other procedures are described on page four of this publication.

Collection Due Process (CDP) is available if you receive one of the following notices:

- *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320.*
- *Final Notice - Notice of Intent to Levy and Notice of Your Right to a Hearing.*
- *Notice of Jeopardy Levy and Right of Appeal.*
- *Notice of Levy on Your State Tax Refund – Notice of Your Right to a Hearing.*

Collection Appeals Program (CAP) is available for the following actions:

- *Before or after the IRS files a Notice of Federal Tax Lien.*
- *Before or after the IRS levies or seizes your property.*
- *Termination of an installment agreement.*
- *Rejection of an installment agreement.*

CAP is generally quicker and is available for a broader range of collection actions. However, you can't go to court if you disagree with the CAP decision. CAP procedures are described on pages three and four of this publication.

You may represent yourself at CDP, CAP and other Appeals proceedings. Or, you may be represented by an attorney, certified public accountant, or a person enrolled to practice before the IRS. Also, you may be represented by a member of your immediate family, or in the case of a business, by regular full-time employees, general partners or bona fide officers.

A Low Income Tax Clinic may represent you if you qualify. A Low Income Tax Clinic is an independent organization that provides low income taxpayers with representation in federal tax controversies with the IRS for free or a nominal charge. Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area and is available at your local IRS office, by calling 1-800-829-3676, or from www.irs.gov.

If you want your representative to appear without you and to receive and inspect confidential material, you must file a properly completed Form 2848, *Power of Attorney and Declaration of Representative*. You may also authorize an individual to receive or inspect confidential material but not represent you before the IRS, by filing a Form 8821, *Tax Information Authorization*. These forms are available at your local IRS office, by calling 1-800-829-3676, or from www.irs.gov.

HEARING AVAILABLE UNDER COLLECTION DUE PROCESS (CDP)

For Lien and Levy Notices

By law, you have the right to a CDP hearing by Appeals for these collection actions:

- The first time a Notice of Federal Tax Lien is filed for a tax and period.
- Before the first levy on your property for a tax and period.
- After levy on your state refund.
- After levy when collection is in jeopardy.

You may contest the CDP determination in the United States Tax Court.

Lien Notice: The IRS is required to notify you the first time a Notice of Federal Tax Lien is filed for each tax and period. The IRS must notify you within 5 business days after the lien filing. This notice may be mailed,

given to you, or left at your home or office. You then have 30 days, after that 5-day period, to request a hearing with Appeals. The lien notice you receive will indicate the date this 30-day period expires.

Levy Notice: For each tax and period, the IRS is required to notify you the first time it intends to collect a tax liability by taking your property or rights to property. The IRS does this by issuing you a levy notice. The IRS can't levy or seize your property within 30 days from the date this notice is mailed, given to you, or left at your home or office. During that 30-day period, you may request a hearing with Appeals. There are two exceptions to issuing this notice before levy:

- (1) When collection of the tax is in jeopardy.
- (2) When IRS levies your state tax refund.

You may request a hearing after the levy action in both of these instances.

If your request for a CDP hearing is not timely, you may request an equivalent hearing. To receive an equivalent hearing, your request must be postmarked on or before the end of the one-year period after the date of the levy notice or on or before the end of the one-year period plus five business days after the filing date of the Notice of Federal Tax Lien.

How do you request a CDP or equivalent hearing with the Office of Appeals?

Complete Form 12153, *Request for a Collection Due Process or Equivalent Hearing*, or other written request with the same information and send it to the address shown on your lien or levy notice. To request an equivalent hearing, you must check the Equivalent Hearing box on line 6 of Form 12153 or if you don't use Form 12153 write that you want an equivalent hearing if the CDP hearing request is late. If you received both a lien and a levy notice, you may appeal both actions by checking the boxes on line 5 of Form 12153 or if you don't use Form 12153 you may appeal both actions in one written request. You must identify your alternatives to, or your reasons for disagreeing with, the lien filing or the levy action. Alternatives or reasons for disagreeing may include:

- Collection alternatives such as installment agreement or offer in compromise.
- Subordination or discharge of lien.
- Withdrawal of Notice of Federal Tax Lien.
- Appropriate spousal defenses.
- The existence or amount of the tax, but only if you did not receive a notice of deficiency or did not otherwise have an opportunity to dispute the tax liability.

You may not raise an issue that was raised and considered at a prior administrative or judicial hearing, if you participated meaningfully in the prior hearing or proceeding.

Form 12153 is available at your local IRS Office, by calling 1-800-829-3676, or from www.irs.gov. Include a copy of your lien and/or levy notice. List all taxes and tax periods for which you are requesting a hearing. You are entitled to only one hearing relating to a lien notice and one hearing relating to a levy notice, for each taxable period. In general, the IRS will deny a hearing request that makes arguments identified by the IRS as frivolous or that is made to delay collection.

To preserve your right to go to court, you must request a CDP hearing within the time period provided by law. Your request for a CDP hearing must be sent to the address on the lien or levy notice and postmarked on or before the date shown in the lien notice or on or before the 30th day after the date of the levy notice.

Before you formally appeal a lien or levy notice by sending us Form 12153, you may be able to work out a solution with the Collection office that sent the notice. To do so, call the telephone number on the lien or levy notice and explain to the IRS employee listed on the notice or other representative why you disagree with the action. If a telephone number is not shown on the notice, you can call 1-800-829-1040. This contact, however, does NOT extend the 30-day period to make a written request for a CDP hearing.

What will happen when you request a CDP or equivalent hearing with the Office of Appeals?

After you request a hearing, you may still discuss your concerns with the Collection office that sent the lien or levy notice. If you are able to resolve the issues with that office, you may withdraw your request for a hearing. If you are unable to, or do not care to, resolve the issues with the Collection office, your case will be forwarded immediately to Appeals.

Appeals will contact you to schedule a conference. Your hearing will consist of an in-person or telephone conference and one or more written or oral communications.

Unless the IRS has reason to believe that collection of the tax is in jeopardy, levy action is not permitted for the subject tax and periods during the 30 days after the levy notice and during the timely-requested CDP hearing. Normally, there will be no levy action during the period you have to request a hearing from a lien notice and during the CDP hearing.

If your request for a CDP hearing is timely, the 10-year period the IRS has to collect your taxes will be suspended until the date the determination becomes final or you withdraw your request for a hearing in writing.

At the conclusion of the CDP hearing, Appeals will issue a determination letter. If you don't agree with Appeals' determination, you may request judicial review of the determination by petitioning the United States Tax Court on or before the 30th day after the date of Appeals' determination.

Appeals will retain jurisdiction over its determination. You may return to Appeals if you believe that the Collection function did not carry out Appeals' determination as it was stated or if there is a change in your circumstances that affects Appeals' determination. However, you must first try to work with Collection to resolve the problem.

If your request for a CDP hearing is not timely and you request an equivalent hearing, the law does not require the suspension of collection action. Furthermore, you cannot go to court if you disagree with Appeals' decision.

HEARING AVAILABLE UNDER COLLECTION APPEALS PROGRAM (CAP)

For Liens, Levies, Seizures and Installment Agreements

The CAP procedure is available under more circumstances than Collection Due Process (CDP). Unlike CDP, you may not challenge in CAP the existence or amount of your tax liability. You also cannot proceed to court if you don't agree with Appeals' decision in your CAP case. Collection actions you may appeal under CAP are:

Notice of Federal Tax Lien. You may appeal the proposed filing of a Notice of Federal Tax Lien (NFTL) or the actual filing of an NFTL. You are entitled to a CDP hearing after the first filing of an NFTL. See the preceding information regarding **Hearing Available under Collection Due Process.** You may also appeal denied requests to withdraw an NFTL, and denied discharges, subordinations, and non-attachments of a lien.

Notice of Levy. You may appeal before or after the IRS places a levy on your wages, bank account or other property. You may also have additional Collection Due Process appeal rights. See the preceding information regarding **Hearing Available under Collection Due Process.** You may also appeal the denial by the IRS of your request to have levied property returned to you.

Seizure of Property. You may appeal before or after the IRS makes a seizure.

Rejection or Termination of Installment Agreement. You may appeal when the IRS rejects your request for an installment agreement. You may also appeal when the IRS proposes to terminate or terminates your installment agreement.

How do you appeal a lien or levy action if your only collection contact has been a notice or telephone call?

1. Call the IRS at the telephone number shown on your notice. Be prepared to explain which action(s) you disagree with and why you disagree. You must also offer a solution to your tax problem.
2. If you can't reach an agreement with the employee, tell the employee that you want to appeal his or her

decision. The employee must honor your request and will refer you to a manager. The manager will either speak with you then or will return your call within 24 hours.

3. Explain to the manager which action(s) you disagree with and why. The manager will make a decision on the case. If you don't agree with the manager's decision, your case will be forwarded to Appeals for review. You do not have to submit the appeal request in writing.

How do you appeal a lien, levy or seizure action if you have been contacted by a Revenue Officer

1. If you disagree with the decision of the Revenue Officer, you must first request a conference with the Collection manager.
2. If you do not resolve your disagreement with the Collection manager, you may submit a written request for Appeals consideration, preferably by completing Form 9423, *Collection Appeal Request*. This form is available at your local IRS office, by calling 1-800-829-3676, or from www.irs.gov. Check the action(s) you disagree with and explain why you disagree. You must also offer a solution to resolve your tax problem.
3. Submit the Form 9423 to that Collection office.
4. If you request an appeal after the IRS makes a seizure, you must appeal to the Collection manager within 10 business days after the Notice of Seizure is given to you or left at your home or business.
5. Your request for an appeal of a lien, levy or seizure must be postmarked on or before 2 days after the date of your conference with the Collection manager, or the IRS will resume collection action.

How do you appeal the rejection of a proposed installment agreement?

1. Call the telephone number shown on the letter rejecting your proposed installment agreement and explain that you want to appeal the rejection. Your appeal need not be in writing unless the rejection letter was sent by a Revenue Officer, in which case your request for an appeal must be in writing, preferably using Form 9423. You need not have a conference with a Collection manager before appealing the rejection of a proposed installment agreement.

2. Your request for an appeal of the rejection of a proposed installment agreement must be made on or before the 30th day after the date of the rejection letter (the mailing of a written request, including a Form 9423, must be postmarked on or before such day).

How do you appeal the termination of an installment agreement?

1. Call the telephone number shown on the notice that indicates that the IRS intends to terminate your installment agreement. If you are unable to resolve the matter, then explain that you want to appeal the termination. Your appeal need not be in writing unless the notice of intent to terminate your installment agreement was sent by a Revenue Officer, in which case your request for an appeal must be in writing, preferably using Form 9423. You need not have a conference with a Collection manager before appealing the termination of an installment agreement.
2. You will have 76 days from the date of the notice of intent to terminate in which to request an appeal. Unless you appeal within 30 days after the date of the notice, or cure your default of the installment agreement, the installment agreement will terminate automatically on the 46th day after the date of the notice. After the 46th day, and the termination of your agreement, your right to appeal will continue for 30 more days. Accordingly, your request must be made on or before the 76th day after the date of the notice of intent to terminate (the mailing of a written request, including a Form 9423, must be postmarked on or before such 76th day). You are only entitled to file one appeal during the 76-day period.

What will happen when you appeal your case?

Lien, Levy and Seizure: Normally, the IRS will stop collection action on the tax periods Appeals is considering, unless the IRS believes the collection of the tax is at risk.

Installment Agreements: **IMPORTANT** - The IRS can't levy until 30 days after the rejection or termination of your agreement. If you appeal within the 30-day period, the IRS will be prohibited from levying until your appeal is completed.

Once Appeals makes a decision regarding your case, that decision is binding on both you and the IRS. You cannot obtain judicial review of Appeals' decision following a CAP hearing.

Note: Providing false information, failure to provide all pertinent information or fraud will void Appeals' decision.

APPEAL OF OTHER COLLECTION ACTIONS

You may also appeal other collection actions:

- Rejected Offer in Compromise.
- Proposed Trust Fund Recovery Penalty.
- Denied request to abate penalties (i.e., late payment, late filing, or deposit penalties).

To dispute a penalty in Appeals, follow the protest requirements in Publication 5, *Your Appeal Rights and How To Prepare A Protest If You Don't Agree*. Also, the correspondence you receive on these types of cases will explain where you should send your protest.

Help if you are experiencing economic harm...

If you are experiencing economic harm or are seeking help in resolving a tax problem that has not been resolved through normal channels or believe an IRS system or procedure is not working as it should, you may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TTD 1-800-829-4059. TAS cannot extend the time you have to request a CDP, equivalent or CAP hearing. The timeframes for requesting these hearings are explained in this publication.



Department of the Treasury
Internal Revenue Service

www.irs.gov

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Catalog Number 14376Z

What You Should Know About



THE AUDIT RECONSIDERATION PROCESS

WHAT YOU SHOULD KNOW ABOUT THE AUDIT RECONSIDERATION PROCESS

INTRODUCTION

Audit reconsideration is an Internal Revenue Service procedure designed to help you when you disagree with the results of:

- An assessment IRS made because of an audit of your tax return, or
- A return IRS created for you because you did not file a tax return, as authorized by Internal Revenue Code 6020(b).

This publication outlines the audit reconsideration procedures. This process allows the IRS to reconsider a taxpayer's information informally. We resolve many cases at this level.

If you have paid the amount due in full you must file a formal claim (Form 1040X, Amended U.S. Individual Income Tax Return).

IRS ACCEPTS AN AUDIT RECONSIDERATION REQUEST IF:

- You submit information that we have not considered previously which might change the amount of tax you owe, or credit you believe you are entitled to.
- You filed a return after IRS completed a return for you.
- You believe the IRS made a computational or processing error in assessing your tax.
- The liability is unpaid or credits are denied.

IRS WON'T ACCEPT AN AUDIT RECONSIDERATION REQUEST IF:

(1) You previously agreed to pay the amount of tax you owe by signing an agreement such as:

- a Closing Agreement (Form 906) that is final and conclusive.
- a Compromise agreement.
- an agreement on Form 870-AD with the Appeals Office.

(2) The amount of tax you owe is a result of final partnership item adjustments under the Tax Equity Fiscal Responsibility Act of 1982 known as TEFRA.

(3) The United States Tax Court, or another court, has issued a final determination on your tax liability.

GETTING STARTED

- You must have filed a return and
- You must write to us to inform us which changes you want us to consider.
- You must include documentation that supports your position. It is recommended that you include a copy of your examination report, Form 4549, along with any new documentation that supports your position.
- Please include a daytime and evening telephone number and the best time for us to call you.

THE NEXT STEP

We will send you a letter if we need further information to reconsider your disputed issue(s).

It is in your best interest to provide complete information on each disputed issue. We consider each issue separately based on the new information that you provide. We will change any adjustment if your new information and the tax law support that change.

When we receive your documentation, we may delay our collection activity. However, we may resume collection activity if the documentation is not sufficient to support your position and you do not respond to any request for additional information within 30 calendar days.

If you currently have an installment agreement, you must continue to make payments. You may want to refer to Publication 1546, "Taxpayer Advocate Service of the IRS," if you are experiencing economic hardship as a result of a tax problem.

CONCLUSION OF THE AUDIT RECONSIDERATION

We will notify you once we complete our review to inform you that:

- We accepted your information. If so, we will eliminate the tax assessed.
- We accepted your information in part and we will partially reduce the tax assessed.
- Your information did not support your claim and we are unable to eliminate the tax assessed.

IF YOU AGREE WITH IRS, YOU MAY:

- Pay the amount due in full.
- Set up an Installment Agreement, or
- Submit an Offer-In-Compromise (consult Publication 594).

IF YOU DISAGREE, YOU MAY:

- Request a conference with the Appeals Office by filing a written small case request or a written protest. Please refer to Publication 5, “Your Appeal Rights and How to Prepare a Protest If You Don’t Agree.” The section entitled “Protests” describes the procedures needed to request an appeals conference.
- Pay the amount due in full and file a formal claim (Form 1040X, Amended U.S. Individual Income Tax Return). This claim must be filed within 3 years from the date your return was filed or 2 years from the date the taxes were paid, whichever is later.

Note: In the event you file the Formal Claim (Form 1040X) and the IRS disallows the claim in full or in part, you may request an Appeals conference again, or you may file a refund suit in federal district court or the United States Court of Federal Claims. You have 2 years from the date of mailing the Claim Disallowance Letter by certified mail to file your refund suit, (or if you wish, you may file your refund suit if you do not hear from us within 6 months from the date you filed your Formal Claim).

- Do nothing. We will send you a bill for the amount due.

If you decide to request audit reconsideration, please send your request to the address of the IRS Campus shown on your Examination Report.

Andover Campus

Internal Revenue Service
P.O. Box 9053
Andover, MA 01810-0953
Phone 1-866-897-0177

Kansas City Campus

Internal Revenue Service
P3 Stop 4200
Kansas City, MO 64108-4302
Phone 1-866-897-0177

Atlanta Campus

Internal Revenue Service
P.O. Box 48-389 Stop 54A
Doraville, GA 30362
Phone 1-866-897-0177

Fresno Campus

Internal Revenue Service
P.O. Box 12067 Stop 84205
Fresno, CA 93776
Phone 1-866-897-0177

Austin Campus

Internal Revenue Service
P.O. Box 934 Stop 4103
Austin, TX 78767
Phone 1-866-897-0177

Memphis Campus

Internal Revenue Service
P.O. Box 30086 Stop 8236
Memphis, TN 38130-0086
Phone 1-866-899-9085

Brookhaven Campus

Internal Revenue Service
P.O. Box 9005 Stop 656
Holtsville, NY 11742
Phone 1-877-834-6303

Ogden Campus

Internal Revenue Service
P.O. Box 9036 Stop 4440
Ogden, UT 84201
Phone 1-866-899-9083

Cincinnati Campus

Internal Revenue Service
CIRSC
P.O. Box 308 Stop 8202
Covington, KY 41012
Phone 1-800-477-0602

Philadelphia Campus

Internal Revenue Service
P.O. Box 331
Attn: DP 610 Scuth
Bensalem, PA 19020
Phone 1-800-829-1040



Department of the Treasury
Internal Revenue Service

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Pub. 3598 (Rev. 7-2007)
Catalog Number 29542P

Instructions on how to apply for a **Certificate of Discharge of Property From Federal Tax Lien**

Before applying for a certificate of discharge, determine how much you owe in order to pay the lien(s) in full. You may obtain a payoff by calling 1-800-913-6050 or by visiting the nearest IRS Taxpayer Assistance Center. If the amount you expect to get from the sale of your property is enough to full pay the amount you owe, we will usually not issue a certificate of discharge.

There is no standard form available for an application for a Certificate of Discharge of Property from a Federal tax lien, a computer-generated request will be considered as an application (please no handwritten request). Submit your request and all accompanying documents in duplicate to:

IRS, Attn: Technical Services Group Manager

(Address to the IRS office in which the lien was filed. Use Publication 4235, Technical Services Addresses, to determine where to mail your request).

Information Required on Application

Give date of the application.

Give the name and address of the person applying under section 6325(b) of the Internal Revenue Code, for a certificate of discharge. See the "Additional Information" section of this publication for applicable Internal Revenue Code sections. Give the name and address of the taxpayer, and describe the property as follows:

1. Give a detailed description, including the location of the property for which you are requesting the certificate of discharge. **If real property is involved**, submit a legible copy of the title or deed to the property, and the complete address (street, city, state and ZIP code). If the certificate is requested under **section 6325(b)(1)**, also give a description of all the taxpayer's remaining property subject to the lien.
2. Show how and when the taxpayer has been or will be divested of all rights, title and interest in and to the property for which a certificate of discharge is requested.
3. **Attach a copy of each notice of Federal tax lien**, or furnish the following information as it appears on each filed Notice of Federal Tax Lien:
 - a. The name of the Internal Revenue Office;
 - b. The name and address of the taxpayer against whom the notice was filed;
 - c. The serial number shown on the lien;
 - d. The taxpayer social security number or employer identification number shown on the lien; and
 - e. The date and place the notice was filed.
4. In lieu of the above, a preliminary title report may be substituted listing the required information.
5. List the encumbrances (*or attach a copy of the instrument that created each encumbrance*) on the property, which you believe have priority over the Federal tax lien. For each encumbrance show:
 - a. The name and address of the holder.
 - b. A description of the encumbrance.
 - c. The date of the agreement.
 - d. The date and place of the recording, if any.
 - e. The original principal amount and the interest rate.
 - f. The amount due as of the date of the application, if known (*show costs and accrued interest separately*); and
 - g. Your family relationship, if any, to the taxpayer and to the holders of any other encumbrances on the property.
6. In lieu of the above, a preliminary title report may be substituted listing the required information.
7. Itemize all proposed or actual costs, commissions and expenses of any transfer or sale associated with the property. In lieu of the above, a proposed closing statement, also known as a preliminary Form HUD-1, may be submitted.

8. Furnish information to establish the value of the property. If the certificate is requested under **section 6325(b)(1)** furnish an estimate of the fair market value of the property, which will remain subject to the lien. In addition,
 - a. **If private sale** – Submit written appraisals by two disinterested persons qualified to appraise the property, and a brief statement of each appraiser’s qualification.
 - b. **If public sale (auction) already held** – Give the date and place the sale was held, and the amount for which the property was sold.
 - c. **If public sale (auction) to be held** – Give the proposed date and place of the sale, and include a statement that the United States will be paid in the proper priority from the proceeds of the sale.
9. Give any other information that might, in your opinion, have bearing upon the application, such as pending judicial actions.
10. The Technical Services Group Manager may request that you furnish additional information.
11. If you are submitting the application under the provisions of **section 6325(b)(3)**, dealing with the substitution of proceeds of sale, attach a copy of the proposed agreement containing the following:
 - a. The name and address of the proposed escrow agent.
 - b. The caption, type of account, name and address of depository for the account.
 - c. The condition under which the escrowed funds are to be held.
 - d. The conditions under which payment will be made from escrow, including the limitation for negotiated settlement of claims against the fund.
 - e. The estimated costs of the escrow.
 - f. The name and address of any other party you and the Technical Services Group Manager determine to be a party to the escrow agreement.
 - g. Your signature, and those of the escrow agent, the Technical Services Group Manager and any other party to the escrow agreement; and
 - h. Any other specific information the Technical Services Group Manager requests.
12. As discussed further below under “Additional Information,” making an application and deposit (or providing a bond) under section 6325(b)(4) provides a judicial remedy not available for an application and payment made under section 6325(b)(2). Therefore, unless the right to make a deposit under section 6325(b)(4) is waived in writing, an application made by a third party owner of property will be treated as one made under section 6325(b)(4), and any payment made will be treated like a deposit under section 6325(b)(4).

If you are an owner of property (other than the taxpayer) and you wish to submit an application under section 6325(b)(2), you must waive the rights that would be available if the application were made under section 6325(b)(4). Add the following language to the application immediately prior to the declaration described in paragraph 15, below: “I understand that an application and payment made under section 6325(b)(2) does not provide the judicial remedy available under section 7426(a)(4). In making such an application/payment, I waive the option to have the payment treated as a deposit under section 6325(b)(4) and the right to request a return of funds and to bring an action under section 7426(a)(4).”
13. Give the name, address and telephone number where you may be reached.
14. Give the name, address and telephone number of your attorney or other representative, if any.
15. If you have made an application under section 6325(b)(4) and disagree with the Service’s determination of the value of the government’s interest, you should provide the Service with specific reasons why you disagree with its determination.
16. **Make the following declaration over your signature and title:** “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.”

Additional Information

Please follow the instructions in this publication when applying for a Certificate of Discharge of Property from Federal Tax Lien.

The Technical Services Group Manager has the authority to issue a certificate of discharge of a lien that is filed on any part of a taxpayer's property subject to the lien. The following sections and provisions of the Internal Revenue Code apply:

Section 6325(b)(1) – A specific property may be discharged; if the taxpayer's property remaining subject to the lien has a Fair Market Value (*FMV*) which is double the sum of: a) the amount of the liability secured by such liens, and b) all other liens which have priority over the federal tax lien(s). ($FMV=(a+b) \times 2$)

Section 6325(b)(2)(A) – If there is paid in partial satisfaction of the liability secured by the lien an amount determined to be **not less than the value of the interest** of the United States in the property to be discharged. In the case of entireties property sold, if only one spouse is liable for the tax, the United States must generally be paid one-half of the proceeds in partial satisfaction of the liability secured by the tax lien.

NOTE: Because making an application and deposit (or providing a bond) under section 6325(b)(4) provides a judicial remedy not available for an application and payment made under section 6325(b)(2), owners (other than the taxpayer) wishing to apply for a certificate of discharge under this provision must waive, in writing, their rights to make a deposit allowed under Section 6325(b)(4) and to file suit for return of the deposit or accepted bond allowed under section 7426(a)(4). Unless the waiver has been provided in writing, the Service will treat an application made by an owner of the property (other than the taxpayer) as an application made under section 6325(b)(4), with all funds treated as a deposit.

Other than the judicial review available under the deposit/bond procedures under sections 6325(b)(4) and 7426(a)(4), there is no remedy available to the third party for the return of payment (or portion thereof). An administrative request for refund and a refund suit in district court is not available.

Section 6325(b)(2)(B) – It is determined that the interest of the United States in the property to be discharged has no value.

Section 6325(b)(3) – If the property subject to the lien is sold, and, under an agreement with the Internal Revenue Service, the proceeds from the sale are to be held as a fund subject to the liens and claims of the United States in the same manner and with the same priority as the liens and claims on the discharged property.

Section 6325(b)(4) – A discharge may be issued to third parties if a deposit is made or an acceptable bond is furnished in an amount equal to the value of the government's interest in the property. In the case of former entireties property, a deposit of one-half the value of the property or a bond equal to one-half of the value of the property will be determined to be the government's interest. An owner of property (other than the taxpayer) who makes a deposit or furnishes a bond and obtains a discharge under section 6325(b)(4) has, under section 7426(a)(4), 120 days after the discharge to file an action in federal district court challenging the Service's determination of the government's lien interest.

This is the exclusive remedy available to the third party for the return of the deposit or accepted bond or a portion thereof. An administrative request for refund and a refund suit in district court is not available. See section 7426(a)(4).

1. No payment is required for the issuance of a certificate under **section 6325(b)(1) or 6325(b)(2)(B)** of the Internal Revenue Code. Payment is required for certificates issued under **section 6325(b)(2)(A)**. Do not send the payment with your application. The Technical Services Group Manager will notify you after determining the amount due.
2. The Technical Services Group Manager will have your application investigated to determine whether to issue the certificate and will let you know the outcome.
3. A certificate of discharge under **section 6325(b)(2)(A)** will be issued upon receipt of the amount determined to be the interest of the United States in the subject property under the Federal tax lien. In the case of entireties property sold by the taxpayer or taxpayer spouse, the Service's interest will generally be one-half the value of the property if only one spouse is liable for the tax. Make payments in cash, or by certified, cashier's, or treasurer's check. It must be drawn on any bank or trust company incorporated under the laws of the United States, or of any state, or possession of the United States. Payment can also be made by United States postal, bank, express or telegraph money order. ***(If you pay by uncertified personal check, issuance of the certificate of discharge will be delayed until the bank honors the check.)***

4. If application is made under **sections 6325(b)(2)(A) or 6325(b)(2)(B)** and is for the sale of a principal residence, the taxpayer may be eligible for a relocation expense allowance based on an inability to pay, and subject to limitations. This allowance will be taken from sale proceeds and will not reduce the tax liability. To apply for the allowance, complete and submit Form 12451, Request for Relocation Expense Allowance, with the application for discharge.
5. If application is made under provisions of **section 6325(b)(2)(A), or 6325(b)(2)(B)** because a mortgage foreclosure is contemplated, there will be a determination of the amount required for discharge or a determination that the Federal tax lien interest in the property is valueless.

Within 30 days from the date of the application, the applicant will receive a written conditional commitment for a certificate of discharge. When the foreclosure proceeding has been concluded, a certificate of discharge will be issued in accordance with the terms of the commitment letter. Also, see **Publication 487**, *How to Prepare Application Requesting the United States to Release Its Right to Redeem Property Secured by a Federal Tax Lien*.

6. If application is made under the provisions of **section 6325(b)(3)**, the Technical Services Group Manager has the authority to approve an escrow agent selected by the applicant. Any reasonable expenses incurred in connection with sale of the property, the holding of the fund, or the distribution of the fund shall be paid by the applicant or from the proceeds of the sale before satisfaction of any claims or liens. Submit a copy of the proposed escrow agreement as part of the application.
7. A certificate of discharge under **section 6325(b)(4)** will be issued when an amount equal to the United States interest in the property is received. In the case of former entireties property, the Service's interest will be one-half the value of the property. Payment of the interest of the United States in the property may be made in the form of cash, other certified funds, or the posting of a bond acceptable to the Secretary.

8. Provide the name, address and telephone number of your attorney or representative as well as the closing attorney or Settlement Company.
9. If your application is denied, you have appeal rights, **Form 9423**, *Collection Appeal Request* and **Publication 1660**, *Collection Appeal Rights*, will be issued, along with an explanation of why your application was denied.

Certificate of Subordination of Federal Tax Lien

There is no standard form available for an application for a Certificate of Subordination of Federal tax lien. Prepare your request in the form of a typed letter and submit it with all accompanying documents to:

IRS, Attn: Technical Services Group Manager

(Address to the IRS office that filed the lien. Use Publication 4235, Technical Services Group Addresses, to determine where to mail your request.)

Information Required on Application

Give date of the application.

Give the name and address of the person applying for the certificate of subordination under either **section 6325(d)(1) or 6325(d)(2)** of the Internal Revenue Code. See the “Additional Information” section of this publication for applicable Internal Revenue Code sections. Give the name and address of the taxpayer, and describe the property as follows:

1. Give a detailed description, including the location of the property for which you are requesting the certificate of subordination. **If real property is involved**, submit a legible copy of the title or deed to the property and the complete address (*street, city, state, and ZIP code*).
2. **Attach a copy of each notice of Federal tax lien**, or furnish the following information as it appears on each filed notice of Federal tax lien:
 - a. The location of the Internal Revenue Office that filed the lien
 - b. The name and address of the taxpayer against whom the notice was filed
 - c. The date and place the notice was filed
 - d. The taxpayer social security number or employer identification number shown on the lien
3. Submit a copy of each instrument to which you believe an encumbrance exists or describe the encumbrance to which the Federal tax lien is to be subordinated, including:
 - a. The present amount of the encumbrance
 - b. The nature of the encumbrance (*such as mortgage, assignment, etc.*)
 - c. The date the transaction is to be completed
4. List or attach a copy of the liens, mortgages or other encumbrances against the property that you believe have priority over the Federal tax lien. For each encumbrance show:
 - a. The name and address of the holder
 - b. A description of the encumbrance
 - c. The date of the agreement to the encumbrance
 - d. The date and place of the recording, if any
 - e. The original principal amount and the interest rate
 - f. The amount due as of the date of the application, if known (*show costs and accrued interest separately*)
 - g. Your family relationship, if any, to the taxpayer and to the holders of any other encumbrances on the property
5. Instead of the information in 4a through f above, you may substitute a preliminary title report listing the required information.
6. The name and address of any new mortgage holder to which you are requesting the federal tax lien be subordinated, the amount of the proposed loan, and a schedule showing all fees and expenses related to obtaining the loan.
7. Furnish an estimate of the fair market value of the property for which you would like a certificate of subordination.
8. If you are submitting the application under **section 6325(d)(1)**, show the amount to be paid to the United States.
9. If you are submitting the application under **section 6325(d)(2)**, attach a complete statement showing how the amount the United States may realize will ultimately increase and how collection of the tax liability will be made easier.
10. Furnish any other information that might help the Technical Services Group Manager decide whether to issue a certificate of subordination.
11. The Technical Services Group Manager may request that you furnish additional information.
12. Give a daytime telephone number where you may be reached.

13. Give the name, address and telephone number of your attorney or other representative, if any.

14. **Write the following declaration over your signature and title:** "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."

Additional Information

Before applying for a certificate of subordination, determine how much you owe in order to pay the lien(s) in full. You may obtain a payoff by calling 1-800-913-6050 or by visiting the nearest IRS Taxpayer Assistance Center. If you have the ability to borrow enough to full pay the amount you owe, we will usually not issue a certificate of subordination.

The Technical Services Group Manager has the authority to issue a certificate of subordination of a lien that is filed on any part of a taxpayer's property subject to the lien. The following sections and provisions of the Internal Revenue Code apply:

Section 6325(d)(1) - If you pay an amount equal to the lien or interest to which the certificate subordinates the lien of the United States.

Section 6325(d)(2) - If the Tehnical Services Group Manager believes that issuance of the certificate will increase the government's interest, and make collection of the tax liability easier. This applies to the property that the certificate is for or any other property subject to the lien.

1. No payment is required for the issuance of a certificate under **section 6325(d)(2)** of the Code. Payment is required for certificates issued under **section 6325(d)(1)**. However, do not send the payment with your application. The Technical Services Group Manager will notify you after determining the amount due.
2. The Technical Services Group Manager will have your application investigated to determine whether to issue the certificate and will let you know the outcome.
3. A certificate of subordination under **section 6325(d)(1)** will be issued upon receipt of the amount determined to be the interest of the United States in the subject property under the Federal tax lien. Make payments in cash, or by a certified, cashier's, or treasurer's check. It must be drawn on any bank or trust company incorporated under the laws of the United States, or of any state, or possession of the United States. Payment can also be made by United States postal, bank, express, or telegraph money order. *(If you pay by personal check, issuance of the certificate of subordination will be delayed until the bank honors the check.)*
4. In certain cases the Technical Services Group Manager may require additional information such as written appraisals by disinterested third parties, a list of all the taxpayer's property, or other information needed to make a determination.



Internal Revenue Code

§ 6203 Method of assessment.

The assessment shall be made by recording the liability of the taxpayer in the office of the Secretary in accordance with rules or regulations prescribed by the Secretary. Upon request of the taxpayer, the Secretary shall furnish the taxpayer a copy of the record of the assessment.

§ 6331 Levy and distraint.

(a) Authority of Secretary.

If any person liable to pay any tax neglects or refuses to pay the same within 10 days after notice and demand, it shall be lawful for the Secretary to collect such tax (and such further sum as shall be sufficient to cover the expenses of the levy) by levy upon all property and rights to property (except such property as is exempt under section 6334) belonging to such person or on which there is a lien provided in this chapter for the payment of such tax. Levy may be made upon the accrued salary or wages of any officer, employee, or elected official, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia, by serving a notice of levy on the employer (as defined in section 3401(d)) of such officer, employee, or elected official. If the Secretary makes a finding that the collection of such tax is in jeopardy, notice and demand for immediate payment of such tax may be made by the Secretary and, upon failure or refusal to pay such tax, collection thereof by levy shall be lawful without regard to the 10-day period provided in this section .

(b) Seizure and sale of property.

The term "levy" as used in this title includes the power of distraint and seizure by any means. Except as otherwise provided in subsection (e) , a levy shall extend only to property possessed and obligations existing at the time thereof. In any case in which the Secretary may levy upon property or rights to property, he may seize and sell such property or rights to property (whether real or personal, tangible or intangible).

(c) Successive seizures.

Whenever any property or right to property upon which levy has been made by virtue of subsection (a) is not sufficient to satisfy the claim of the United States for which levy is made, the Secretary may, thereafter, and as often as may be necessary, proceed to levy in like manner upon any other property liable to levy of the person against whom such claim exists, until the amount due from him, together with all expenses, is fully paid.

(d) Requirement of notice before levy.

(1) In general.

Levy may be made under subsection (a) upon the salary or wages or other property of any person with respect to any unpaid tax only after the Secretary has notified such person in writing of his intention to make such levy.

(2) 30-day requirement.

The notice required under paragraph (1) shall be—

- (A) given in person,
- (B) left at the dwelling or usual place of business of such person,
or
- (C) sent by certified or registered mail to such person's last known
address,

no less than 30 days before the day of the levy.

(3) Jeopardy.

Paragraph (1) shall not apply to a levy if the Secretary has made a finding under the last sentence of subsection (a) that the collection of tax is in jeopardy.

(4) Information included with notice.

The notice required under paragraph (1) shall include a brief statement which sets forth in simple and nontechnical terms—

- (A) the provisions of this title relating to levy and sale of property,
- (B) the procedures applicable to the levy and sale of property under this title,
- (C) the administrative appeals available to the taxpayer with respect to such levy and sale and the procedures relating to such appeals,
- (D) the alternatives available to taxpayers which could prevent levy on the property (including installment agreements under section 6159),
- (E) the provisions of this title relating to redemption of property and release of liens on property, and
- (F) the procedures applicable to the redemption of property and the release of a lien on property under this title.

(e) Continuing levy on salary and wages.

The effect of a levy on salary or wages payable to or received by a taxpayer shall be continuous from the date such levy is first made until such levy is released under section 6343 .

(f) Uneconomical levy.

No levy may be made on any property if the amount of the expenses which the Secretary estimates (at the time of levy) would be incurred by the Secretary with respect to the levy and sale of such property exceeds the fair market value of such property at the time of levy.

(g) Levy on appearance date of summons.

(1) In general.

No levy may be made on the property of any person on any day on which such person (or officer or employee of such person) is required to appear in response to a summons issued by the Secretary for the purpose of collecting any underpayment of tax.

(2) No application in case of jeopardy.

This subsection shall not apply if the Secretary finds that the collection of tax is in jeopardy.

(h) Continuing levy on certain payments.

(1) In general.

If the Secretary approves a levy under this subsection, the effect of such levy on specified payments to or received by a taxpayer shall be continuous from the date such levy is first made until such levy is released. Notwithstanding section 6334, such continuous levy shall attach to up to 15 percent of any specified payment due to the taxpayer.

(2) Specified payment.

For the purposes of paragraph (1), the term "specified payment" means—

(A) any Federal payment other than a payment for which eligibility is based on the income or assets (or both) of a payee,

(B) any payment described in paragraph (4), (7), (9), or (11) of section 6334(a), and

(C) any annuity or pension payment under the Railroad Retirement Act or benefit under the Railroad Unemployment Insurance Act.

(3) Increase in levy for certain payments.

Paragraph (1) shall be applied by substituting "100 percent" for "15 percent" in the case of any specified payment due to a vendor of goods or services sold or leased to the Federal Government.

(i) No levy during pendency of proceedings for refund of divisible tax.

(1) In general.

No levy may be made under subsection (a) on the property or rights to property of any person with respect to any unpaid divisible tax during the pendency of any proceeding brought by such person in a proper Federal trial court for the recovery of any portion of such divisible tax which was paid by such person if—

(A) the decision in such proceeding would be res judicata with respect to such unpaid tax; or

(B) such person would be collaterally estopped from contesting such unpaid tax by reason of such proceeding.

(2) Divisible tax.

For purposes of paragraph (1) , the term “divisible tax” means—

- (A) any tax imposed by subtitle C; and
- (B) the penalty imposed by section 6672 with respect to any such tax.

(3) Exceptions.

(A) Certain unpaid taxes. This subsection shall not apply with respect to any unpaid tax if—

- (i) the taxpayer files a written notice with the Secretary which waives the restriction imposed by this subsection on levy with respect to such tax; or
- (ii) the Secretary finds that the collection of such tax is in jeopardy.

(B) Certain levies. This subsection shall not apply to—

- (i) any levy to carry out an offset under section 6402 ; and
- (ii) any levy which was first made before the date that the applicable proceeding under this subsection commenced.

(4) Limitation on collection activity; authority to enjoin collection.

(A) Limitation on collection. No proceeding in court for the collection of any unpaid tax to which paragraph (1) applies shall be begun by the Secretary during the pendency of a proceeding under such paragraph. This subparagraph shall not apply to—

- (i) any counterclaim in a proceeding under such paragraph; or
- (ii) any proceeding relating to a proceeding under such paragraph.

(B) Authority to enjoin. Notwithstanding section 7421(a) , a levy or collection proceeding prohibited by this subsection may be enjoined (during the period such prohibition is in force) by the court in which the proceeding under paragraph (1) is brought.

(5) Suspension of statute of limitations on collection.

The period of limitations under section 6502 shall be suspended for the period during which the Secretary is prohibited under this subsection from making a levy.

(6) Pendency of proceeding.

For purposes of this subsection , a proceeding is pending beginning on the

date such proceeding commences and ending on the date that a final order or judgment from which an appeal may be taken is entered in such proceeding.

(j) No levy before investigation of status of property.

(1) In general.

For purposes of applying the provisions of this subchapter, no levy may be made on any property or right to property which is to be sold under section 6335 until a thorough investigation of the status of such property has been completed.

(2) Elements in investigation.

For purposes of paragraph (1) , an investigation of the status of any property shall include—

- (A) a verification of the taxpayer's liability;
- (B) the completion of an analysis under subsection (f) ;
- (C) the determination that the equity in such property is sufficient to yield net proceeds from the sale of such property to apply to such liability; and
- (D) a thorough consideration of alternative collection methods.

(k) No levy while certain offers pending or installment agreement pending or in effect.

(1) Offer-in-compromise pending.

No levy may be made under subsection (a) on the property or rights to property of any person with respect to any unpaid tax—

- (A) during the period that an offer-in-compromise by such person under section 7122 of such unpaid tax is pending with the Secretary; and
- (B) if such offer is rejected by the Secretary, during the 30 days thereafter (and, if an appeal of such rejection is filed within such 30 days, during the period that such appeal is pending).

For purposes of subparagraph (A) , an offer is pending beginning on the date the Secretary accepts such offer for processing.

(2) Installment agreements.

No levy may be made under subsection (a) on the property or rights to property of any person with respect to any unpaid tax—

- (A) during the period that an offer by such person for an installment agreement under section 6159 for payment of such unpaid tax is pending with the Secretary;

(B) if such offer is rejected by the Secretary, during the 30 days thereafter (and, if an appeal of such rejection is filed within such 30 days, during the period that such appeal is pending);

(C) during the period that such an installment agreement for payment of such unpaid tax is in effect; and

(D) if such agreement is terminated by the Secretary, during the 30 days thereafter (and, if an appeal of such termination is filed within such 30 days, during the period that such appeal is pending).

(3) Certain rules to apply.

Rules similar to the rules of—

(A) paragraphs (3) and (4) of subsection (i) , and

(B) except in the case of paragraph (2)(C) , paragraph (5) of subsection (i) ,

shall apply for purposes of this subsection .

(I) Cross references.

(1) For provisions relating to jeopardy, see subchapter A of chapter 70.

(2) For proceedings applicable to sale of seized property, see section 6335 .

(3) For release and notice of release of levy, see section 6343 .