

Form 2434-B  
(Rev. Oct. 2003)

Department of the Treasury --- Internal Revenue Service  
**Notice of Encumbrances Against or Interests in  
Property Offered for Sale**

**Note:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed but provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date)\_\_\_\_\_.

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) for nonpayment of Internal Revenue taxes due from : Taxpayer . The United States acquired the property by redeeming the property under the provisions of IRC 7425 on March 26, 2009. Deed was executed to the United States on March 31, 2009.  
Some of these encumbrances or interests may be superior to the lien of the United States.

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
NONE	-----	-----	-----	-----	-----

Signature

Name and Title (typed)  
Robert Brown  
Property Appraisal & Liquidation Specialist

Date

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## Authority and effect of Sale

**1. Condition of title and of Property** – Pursuant to authority contained in section 7425 of the Internal Revenue Code and the regulations thereunder, the right, title, and interest (*in the described in the notice property of sale*) of the taxpayer (*whose name appears on Sheet 1 of this document*) was acquired by the United States.

Such interest is offered subject to any prior outstanding mortgages, encumbrances, or other liens in favor of third parties, which are valid against the taxpayer and are superior to the lien of the United States. Sheet 1 of this document provides information regarding possible encumbrances or interests which may be useful in determining the value of the interest being sold. All interests of record were mailed a notice of sale.

The property will be sold “**as is**” and “**where is**” and without recourse against the United States. The Government makes no guaranty or warranty, expressed or implied, as to the validity of the title, quality, quantity, weight, size, or condition of the property, or its fitness for any use or purpose. No claim will be considered for allowance or adjustment or for rescission of the sale based upon failure of the property to conform with any representation, expressed or implied.

**2. Terms of Sale** – Notice of sale has been given in accordance with legal requirements. If the property is offered by more than one method, all bids will be considered tentative until the highest bid has been determined. The property will be sold to the highest bidder, and the sale will be final upon acceptance of the highest bid in accordance with the terms of the sale.

**3. Form of Remittance** – Payment must be made by cash certified check, cashier’s or treasurer’s check or by a United States Postal, bank, express, or telegraph money order. All checks or money orders must be made payable to the **United States Treasury**. A certificate of sale will be delivered to the successful bidder as soon as possible upon receipt of full payment of the purchase price.

**4. Possession of Property** – Section 6339(c) of the Internal Revenue Code states that a certificate of sale of personal property given or a deed to real property executed pursuant to section 6338 will discharge that property from all liens, encumbrances, and titles which are junior to the federal tax lien by virtue of which the levy was made. Upon full payment of the accepted bid price, the United States will issue a deed for real property.