Department of the Treasury - Internal Revenue Service

Form **12277** (Rev. June 2004)

## Application for Withdrawal of Filed Form 668(Y), Notice of Federal Tax Lien

(as based on Internal Revenue Code Section 6323(j))

## **General Instructions**

- 1. Attach a copy of the Form 668(Y), "Notice of Federal Tax Lien", affecting the property, if available. You may also provide other documentation that you feel substantiates your request. If the information you supply is not complete, it may be necessary for the Technical Services Group Manager to obtain additional information before issuing the notice of withdrawal.
- 2. Please mail your request to the IRS, ATTN: Technical Services Group Manager, in the area where you live. Use Publication 4235, "*Technical Services Group Addresses*", to determine where to mail your application.
- **3.** If a determination is made to withdraw the filed Form 668(Y), we'll send you a Form 10916(c), "Withdrawal of Filed Notice of Federal Tax Lien", and we'll notify your creditors if you provide the names and addresses of the credit reporting agencies or financial institutions.
- **4.** If, at a later date, additional copies of the Form 10916(c) are needed, you must provide a written request to the Technical Services Group Manager. The request must provide the following information:
  - **a.** the name, current address and taxpayer identification number of the person requesting that the credit reporting agency, financial institution or creditor be notified of the withdrawal of the Notice of Federal Tax Lien;
  - b. a copy of the notice of withdrawal, if available; and
  - **c.** a list of the names and addresses of any credit reporting agencies, financial institutions, or creditors that you want notified of the withdrawal of the filed Form 668(Y).

**NOTE:** This document also serves as our authority to release the notice of withdrawal information to the agencies or financial institutions you have identified.

information to the agencies or financial institutions you have identified.						
1. Name (First, Middle In	itial, Last)	2. SSN or EIN				
3. Address (Number, Str	eet, P.O. Box)					
4. City		5. State	6. ZIP code			
explain the events that  a. The notice was  b. The taxpayer lien (unless the continuous)  c. The withdraw  d. The withdraw	<ul> <li>Reason for requesting withdrawal of the filed Notice of Federal Tax Lien ("x" appropriate box and, on a separate sheet, explain the events that occurred.)</li> <li>a. The notice was filed prematurely, or not in accordance with IRS procedures.</li> <li>b. The taxpayer entered into an installment agreement to satisfy the liability on the lien (unless the agreement provides otherwise).</li> <li>c. The withdrawal will facilitate collection of the tax, or</li> <li>d. The withdrawal would be in the best interest of both the taxpayer (as determined by the Taxpayer Advocate) and the government.</li> </ul>					
Affirmation	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 (Taxpayer or Representative)  Date					

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  - c. a list of the names and addresses of any credit reporting agencies, financial institutions, or creditors that you want notified of the withdrawal of the filed Form 668(Y).

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information to the agencies or financial institutions you have identified.						
1.	1. Name (First, Middle Initial, Last)		2. SSN or EIN			
3.	. Address (Number, Str	eet, P.O. Box)				
4.	City		5. State	6. ZIP code		
7. Reason for requesting withdrawal of the filed Notice of Federal Tax Lien ("x" appropriate box and, on a sepa explain the events that occurred.)						
	a. The notice was filed prematurely, or not in accordance with IRS procedures.					
b. The taxpayer entered into an installment agreement to satisfy the liability on the lien (unless the agreement provides otherwise).						
c. The withdrawal will facilitate collection of the tax, <b>or</b>						
		d. The withdrawal would be in the best interest of both the taxpayer (as determined by the Taxpayer Advocate) and the government.				
Affirmation		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 (Taxpayer or Representative)		Date		