

Form 14134 (October 2024)	Department of the Treasury - Internal Revenue Service Application for Certificate of Subordination of Federal Tax Lien	OMB Number 1545-2174
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Complete the entire application. Enter NA (not applicable), when appropriate. Attachments and exhibits should be included as necessary. Additional information may be requested to clarify the details of the transaction(s).

1. Taxpayer information (*individual or business named on the notice of lien*)

Name (<i>individual first, middle initial, last or business</i>) as it appears on notice of lien		Primary Social Security number
Name continuation (<i>individual first, middle initial, last or business d/b/a</i>)		Secondary Social Security number
Address (<i>number, street, P.O. box</i>)		Employer identification number
City	State	ZIP code
Telephone number (<i>with area code</i>)		Fax number (<i>with area code</i>)

2. Applicant information Check if also the taxpayer (*if not the taxpayer, attach copy of lien. See Sec. 10*)

Name (<i>first, middle initial, last</i>)		Relationship to taxpayer
Address (<i>number, street, P.O. box</i>)		
City	State	ZIP code
Telephone number (<i>with area code</i>)		Fax number (<i>with area code</i>)

3. Property owner Check if also the applicant

Relationship to taxpayer

4. Attorney/Representative information **Attached:** Form 8821 or Power of Attorney Form 2848 Yes No

Name (<i>first, middle initial, last</i>)		Interest represented (<i>e.g. taxpayer, lender, etc.</i>)
Address (<i>number, street, P.O. box</i>)		
City	State	ZIP code
Telephone number (<i>with area code</i>)		Fax number (<i>with area code</i>)

5. Lending/Finance company

Company name	Contact name	Contact telephone number
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Type of transaction (*for example, loan consolidation, refinance, etc.*)

6. Monetary information

Amount of existing loan *(if refinancing)*

Amount of new loan

Amount to be paid to the United States *(6325(d)(1) applications only)*

7. Basis for Subordination

Check the box below that best addresses what you would like the United States to consider in your application for subordination. *(Publication 784 has additional descriptions of the Internal Revenue Code sections listed below.)*

- 6325(d)(1) the United States will receive an amount equal to the lien or interest to which the certificate of subordination is issued *(provide amount in Section 6)*
- 6325(d)(2) the issuance of the certificate of subordination will increase the government's interest and make collection of the tax liability easier. ***(Complete and attach a signed and dated statement describing how the amount the United States may ultimately realize will increase and how collection will be facilitated by the subordination)***

Statement

Attached

N/A

8. Description of property *(for example, 3 bedroom rental house; 2002 Cessna twin engine airplane, serial number AT91900000000X00; etc.)*

Address of real property *(if this is personal property list the address where the property is located)*

Address *(number, street, P.O. box)*

City	State	ZIP code

Real estate

Legible copy of deed or title showing legal description

Attached

N/A

9. Appraisal and valuations

Appraisal *(professional appraisal completed by a disinterested third party but it is not required for a subordination)*

Attached

OR one of the following valuations

County valuation of property *(real property)*

Attached

Informal valuation of property by disinterested third party

Attached

Proposed selling price *(for property being sold at auction)*

Attached

Other

Attached

10. Copy of notice(s) of federal tax lien (complete if applicant and taxpayer differ) Attached No

OR list the serial number(s) found near the top right corner on the lien document(s) (if known)

11. Copy of the proposed loan agreement (if available) Attached No

AND

Describe how subordination is in the best interests of the United States

12. Copy of a current title report (required for subordination) Attached No

OR

List encumbrances with seniority over the Federal Tax Lien. Include name and address of the holder; description of the encumbrance, e.g., mortgage, state lien, etc.; date of agreement; original loan amount and interest rate; amount due at time of application; and family relationship, if applicable. Include any line of credit advances beginning the 46th day after the notice of federal tax lien (NFTL) was filed, through the date you submit your application, and include expected advances through the date the certificate will be issued (**attach additional sheets as needed**)

13. Copy of proposed closing statement (aka HUD-1) Attached No

OR

Itemize all proposed costs, commissions, and expenses of any transfer or sale associated with property (**attach additional sheets as needed**)

14. Additional information that may have a bearing on this request, such as pending litigation, explanations of unusual situations, etc., is attached for consideration Yes No

15. Declaration

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	Title (if business)	Date
Signature	Title	Date