

**DETROIT/OAKLAND COUNTY LEGAL NEWS**

*Wayne, Oakland and Macomb Counties — Phone (248) 577-6100 • Fax (248) 577-6111*

NOTICE OF NON-JUDICIAL SALE of property by foreclosure under Federal Tax Lien Act of 1966, Secs. 7425 (b) and (c), effective Nov. 2, 1996, required where the United States Government has or claims a Federal tax lien.

\_\_\_\_\_, 20\_\_\_\_\_

**TO: District Director, Internal  
Revenue Service  
P.O. Box 330500  
Detroit, Michigan 48232  
ATTN: STOP 47 SPS**

Internal Revenue District which originated Notice of Federal Tax Lien

Serial Number and nature of tax as shown on each notice

Name of taxpayer as shown on each notice

Residence or place of business of taxpayer as shown on each notice

Date and place of filing of each notice

Present outstanding amount of sellers interest

Time of Sale

Place of Sale

Description of property: See attached notice of sale.

..... being first duly sworn, deposes and says that he served a copy of this notice upon the District Director, Internal Revenue Service, as above addressed,

by ..... on ..... 20.....  
(Certified Mail or Personal Service)

Subscribed and sworn to before me this ..... day of ....., 20.....

Notary Public, Wayne County, Michigan  
My commission expires .....

**Address of Property**

Section 7425 (c) (1) provides that a notice of sale must be given in writing, by registered or certified mail or by personal service, not less than 25 days prior to such sale.

In situations where notice of Federal Tax Lien has not been filed with respect to a taxpayer or has been filed less than 31 days before the scheduled sale, it is not necessary to notify the district directors office of a sale under section 7425 (c) (1), in which instance the rights of the United States are determined, in accordance with local law, in the same manner as the rights of any other claimant against the property.

Notice to attorneys: Two receipted copies required, to be returned.