Form **2434-B**
(Rev. October 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)* that was seized for nonpayment of Internal Revenue taxes due from *(Name):* the taxpayer**
**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 |
|---|---|---|---|---|---|
| Notice of Federal Tax Lien- Nominee Patricia Mincer | $163,602.98 | 09/30/2013 | 06/19/2014 Register of Deeds Richland County Columbia, SC 29201 | Internal Revenue Service 1835 Assembly St Columbia, SC 29201 | 04/08/2015 |
| Notice of Federal Tax Lien- Nominee Patricia Mincer | $250,090.33 | 09/23/2013 09/30/2013 | 06/19/2014 Register of Deeds Richland County Columbia, SC 29201 | Internal Revenue Service 1835 Assembly St Columbia, SC 29201 | 04/08/2015 |
| Notice of Federal Tax Lien- Nominee Patricia Mincer | $20,777.86 | 09/30/2013 | 06/19/2014 Register of Deeds Richland County Columbia, SC 29201 | Internal Revenue Service 1835 Assembly St Columbia, SC 29201 | 04/08/2015 |

| | | | |
|---|---|---|---|
| **Name** | Sloane Wilkinson | Signature | Date *(mmddyyyy)* |
| **Title** | PALS East | | |

## Authority and Effect of Sale

**1. Condition of Title and of Property**— Pursuant to authority contained in sections 6331 and 6335 of the Internal Revenue Code and the regulations thereunder, and by virtue of a levy issued by authority of the Area Director of Internal Revenue, the right, title, and interest *(in the property described in the notice of sale)* of the taxpayer *(whose name appears on Sheet 1 of this document)* will be sold.

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. If real property is involved, section 6337 of the IR Code provides that the taxpayer, his or her heirs, executors, or administrators, or any person having an interest therein, or lien thereon, or any person in behalf of the taxpayer may redeem real property within 180 days from the date of its sale by the Internal Revenue Service. ***The redemption price to be paid to the successful bidder is the successful bid price plus 20 percent per year interest from the date of payment by the successful bidder to the date of redemption.*** If the property ***is not redeemed within the 180-day period,*** the Area Director shall, upon receipt of the certificate of sale, issue a deed to the purchaser, or his assignee.