Form **2222**
(Rev. August 2001)

Department of the Treasury - Internal Revenue Service

Sealed Bid for Purchase of Seized Property

(See instructions on back)

Please type or print plainly

NOTE: Terms and conditions of sealed bid sales are provided in regulations under section 6335 of the Internal Revenue Code and are summarized in the instructions on the back of this form.

Name, address and telephone number of Bidder	**Bid Made by** *(Check appropriate box)*
	☐ Individual ☐ Partnership ☐ Corporation

Item or Group Number	**Description of Property** *(Description must conform to that in the public notice of sale without qualification or reservation. Attach separate sheets if necessary.)*	**Amount Bid**
	Approximately 364,700 square foot multi level commercial building located at BLDG 48 Kodak Park 1669 Lake Avenue City of Rochester, County of Monroe, State of New York Tax Map # 090.27-1-2	**$**
	Total Amount of Bid	**$**

Remittance enclosed in the amount of $	If you submitted remittance with alternative bid or agreement to bid, enter amount here *(See instructions 4 and 5)* ▶	**$**

Signature of Authorized Person	Name and Title	Date

(This space reserved for use of Area Director)

Bids Accepted as to Items or Groups Numbered		**Return of Remittance to Unsuccessful Bidder**	
		I acknowledge receipt of the remittance submitted with this bid.	
Total amount of accepted bid	**$**	Signature and Title	Date
Remittance applied to bid			
Balance due on *(date)*	**$**		
Signature and Title		Remittance returned by mail on *(date)*	
Address		Signature and Title	Date
Certificate of Sale Issued on *(date)*			

Instructions

1. Invitation–Bids are solicited through the public notice of sale. The notice specifies the property to be sold, and the time and place of sale. All sales of property are subject to the terms and conditions provided by regulations under section 6335 of the Internal Revenue Code, as stated in the public notice of sale and in these instructions.

2. Bids–Submit bids on Form 2222. If the public notice of sale specifies that the property to be sold is offered under alternative methods, such as separately, by groups, and in the aggregate, or by any combination of these methods, you may submit bids under one or more of the alternatives. In such cases, submit a separate Form 2222 for each alternative bid, but you may enclose all bids in the same envelope. For the amount of remittance to send with the alternative bids, see instruction 4, below.

3. Time for Receiving and Opening Bids–Submit bids in a securely sealed envelope. Show in the upper left-hand corner of the envelope the bidder's name and address, and the time and place of sale as announced in the public notice of sale. A bid will not be considered unless the property appraisal and liquidation specialist conducting the sale receives it before the opening of bids. Bids will be opened at the time and place stated in the public notice of sale or at the time fixed in the announcement of the adjournment of the sale.

4. Deposit With Bid–Unless you have submitted a remittance in accordance with the terms of an agreement to bid on the property now offered for sale, submit remittance with the bid as follows:

(a) If the total bid is $200 or less, submit the full amount of the bid.

(b) If the total bid is more than $200, submit 20 percent of the amount bid or $200, whichever is greater.

(c) If you submit alternative bids for items of property offered separately, by groups, in aggregate, or by any combination of these methods submit the full amount of the highest alternative bid if that bid is $200 or less. If the highest alternative bid is more than $200, submit 20 percent of the highest alternative bid or $200, whichever is greater.

5. Form of Remittance–Submit remittance by certified, cashier's, or treasurer's check drawn on a bank or trust company incorporated under the laws of the United States or under the laws of any State or possession of the United States, or by United States postal, bank, express, or telegraph money order. Make check or money order payable to the United States Treasury.

6. Payment of Bid Price–If the notice of sale states that payment in full is required on acceptance of the highest bid, the payment must be made at that time. If the notice of sale states that deferred payment is permitted, you must pay the balance on or before the date fixed for its payment, but not later than one month after the date of the sale. Any remittance submitted with a successful bid will be applied toward the purchase price.

7. **Condition of Title and of Property–**Only the right, title, and interest of the delinquent taxpayer (as identified in the public notice of sale) in and to the property is offered for sale, and such interest is offered ***subject to any prior valid out- standing mortgages, encumbrances, or other liens in favor of third parties against the delinquent taxpayer and which are superior to the lien of the United States.***

All property is offered for sale "as is" and "where is" and without recourse against the United States. No guaranty or warranty, express or implied, is made as to the validity of the title, quality, quantity, weight, size, or condition of any 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 on failure of the property to conform with any expressed or implied representation.

8. Encumbrances–Persons who have not obtained information about prior encumbrances against the property offered for sale are advised that other bidders may have such knowledge. If requested, the Internal Revenue Service will furnish any information it has about possible encumbrances. This information may be useful in determining the value of the interest being sold. To insure that you have the most complete and current information, you should verify for yourself the validity and priority of encumbrances against the property offered for sale.

9. Withdrawal of Bids–You may withdraw a bid by written request, to the property appraisal and liquidation specialist conducting the sale, before the time fixed for opening the bids. A technical defect in a bid confers no right on the bidder to withdraw the bid after it has been opened. However, the property appraisal and liquidation specialist has the right to waive any technical defects in a bid.

10. Award–After opening, examining, and considering all bids, the property appraisal and liquidation specialist conducting the sale will announce the amount of the highest bid, or, in case of equal bids, the highest bids and the name*(s)* of the successful bidder*(s)*. If two or more highest bids are equal in amount, the property appraisal and liquidation specialist will determine the successful bidder by drawing lots. Any remittance submitted with an unsuccessful bid will be returned at the end of the sale.

11. Delivery and Removal of Personal Property–The purchaser assumes the risk of any loss after the bid is accepted. The United States will keep possession of any personal property until the purchase price has been paid in full. The purchaser must pay all charges and expenses incurred in caring for the property after the bid is accepted.

12. Redemption of Real Property After Sale–If real property is being offered for sale, it will be sold subject to the provisions of section 6337 of the Internal Revenue Code. The purchaser will be given a certificate of sale as soon as possible after full payment of the purchase price. If the real property is not redeemed in the manner and within the time prescribed in section 6337, the Area Director or his delegate will issue a deed to the purchaser or his assigns upon surrender of the certificate of sale.

13. Effect of Junior Encumbrances–A certificate of sale of personal property given or a deed to real property executed pursuant to section 6338 discharges such property from all liens, encumbrances, and titles over which the lien of the United States, on which the levy was made, had priority.