

UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF \_\_\_\_\_

UNITED STATES OF AMERICA,	)	
	)	CASE NO. _____
Plaintiff,	)	
	)	
v.	)	
	)	JUDGE _____
_____ et al.,	)	
	)	
Defendants.	)	

**UNITED STATES' MOTION FOR APPOINTMENT OF RECEIVER**

The plaintiff, the United States of America, by its undersigned counsel, pursuant to 26 U.S.C. §§ 7402(a) and 7403(d), requests an Order of this Court appointing \_\_\_\_\_ as Receiver to take possession of and to arrange for the sale of the real property located at \_\_\_\_\_ (the \_\_\_\_\_ property).

That real property is more particularly described as:

In support of this motion, the United States states as follows:

1. The United States' Complaint in this action sought a money judgment for unpaid federal income tax assessments against \_\_\_\_\_, and the foreclosure of the associated federal tax liens on the \_\_\_\_\_ property, and to have that property sold for application of an appropriate portion of the net sale proceeds to those unpaid assessments.

2. On \_\_\_\_\_ this Court granted the United States' Motion for Summary Judgment and entered a money judgment in favor of the United States and against \_\_\_\_\_. That order also provided for the foreclosure of the federal tax liens against the \_\_\_\_\_ property, and ordered the \_\_\_\_\_ property to be sold by an officer of this Court, free and clear of any rights, titles, claims or interests of any of the parties to this action.

3. 26 U.S.C. § 7402(a) provides that the Court has the power to issue "orders appointing Receivers, and such other orders and processes . . . as may be necessary or appropriate for the enforcement of the internal revenue laws." Section 7403(d) provides that in any lien enforcement proceeding, at the request of the United States, the court may appoint a receiver to enforce the lien. The sale of the \_\_\_\_\_ property by a local real estate broker acting as a Receiver is likely to yield a higher sale price and larger net proceeds than would an auction sale by the United States Marshal pursuant to 26 U.S.C. § 2001.

4. The undersigned counsel for the United States has discussed the possibility of an appointment as a Receiver to take control of, and to arrange for the sale of the \_\_\_\_\_ property, with \_\_\_\_\_ of \_\_\_\_\_, whose address is \_\_\_\_\_. \_\_\_\_\_ has indicated that his company would be willing to accept the appointment on the terms set forth in the proposed Order Appointing Receiver that is associated with this motion. Further, the United States recommends the appointment of \_\_\_\_\_ as Receiver, on the terms set forth in that order.

5. Counsel for the United States has provided counsel for (first lender) with a copy of the proposed order, and counsel for (first lender) has indicated that his client has no objection to the entry of that order.

WHEREFORE, the plaintiff, the United States of America, requests an order of this Court appointing \_\_\_\_\_ as Receiver, to take control of, and to arrange for the sale of, the \_\_\_\_\_ property, in the form associated with this motion.

(Attorney's Name)  
United States Attorney

By:

\_\_\_\_\_  
(Attorney's Name)  
Trial Attorney, Tax Division  
U.S. Department of Justice  
(Address)