

UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF _____

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

UNITED STATES' MOTION FOR ORDER OF DISTRIBUTION

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 distributing the proceeds of the anticipated sale of the real property at _____ (the _____ property), and in support of this motion, states as follows:

1. On _____, this Court ordered the foreclosure of federal tax liens against the _____ property, and ordered that 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. On _____ this Court appointed _____ as Receiver to take possession of, and to arrange for the sale of, the _____ property. By order dated _____, this Court confirmed the sale of the _____ property to _____, for the sum of \$_____. The Receiver, _____ is currently holding the sum of \$_____ that was paid by _____ as an escrow deposit. Closing is scheduled for

_____ at _____ in _____, at which time _____ are expected to pay or be credited for an additional \$ _____.

2. Seller's closing costs are expected to total \$ _____ payable to (title company) for an owner's title insurance policy, and other charges set forth on the statement of charges attached as Government Exhibit 1.

3. Local county real estate taxes in the amount of \$ _____ are currently due to _____ County with respect to the _____ real property. Therefore, the sum of \$ _____ should be paid to _____ County.

4. This Court's Order of _____ set forth the Receiver's compensation at paragraph 6. Section (1) of that paragraph provided that the Receiver was to be compensated from the proceeds of the sale as a commission in an amount equal to Six (6) Percent of the gross sale proceeds. Therefore, under that section, _____ is entitled to the sum of \$ _____ from the sale proceeds, as a commission.

5. In addition, paragraph 6 of the _____ Order provided at Section (2) that the Receiver was to be compensated from the sale proceeds for any reasonable and necessary expenditures to protect and preserve the value of the Property that were first approved by the United States. To date, _____ has paid expenses relating to the _____ property totaling \$ _____, consisting of \$ _____ for gas bills, \$ _____ for electric bills, \$ _____ for sewer bills, \$ _____ for repair of _____, and \$ _____ for trash removal. In addition, _____ has incurred, but not yet paid, additional charges relating to the _____ property, of \$ _____ for a survey, and \$ _____ for a water test. Therefore, _____ should be compensated for its

expenses in the total amount of \$_____.

6. Finally, paragraph 6 of the Order of (date) provided at Section (3) that the Receiver was also to be paid a property management fee in the amount of \$150 for each month from the date it took possession of the _____ Property, to the date of closing. The Receiver took possession of the Property on _____. Therefore, _____ should be paid \$_____ as a management fee.

7. Pursuant to this Court's order of _____, _____ is entitled to the total sum of \$ _____ from the proceeds of the sale of the _____ property, consisting of \$ _____ as commission, \$ _____ as expenses, and \$ _____ as management fee. It has already received \$ _____ as an escrow deposit, so it should be paid an additional amount of \$ _____ at closing.

8. _____ holds a first lien on the property, and as of _____, the date it is likely to be paid, will be owed \$ _____ with respect to that lien, as set forth in the letter attached hereto. Accordingly, _____ should be paid the sum of \$ _____ from the sale proceeds.

9. The remaining sale proceeds, after the payment of closing costs and the Receiver's compensation, should be distributed to the United States, for application to the unpaid income tax liabilities of _____.

WHEREFORE, the plaintiff, the United States of America, requests an order of this Court distributing the proceeds of the sale of the real property at _____, in the form associated with this motion.

(Attorney Name)
United States Attorney

By:

(Attorney Name)
Trial Attorney, Tax Division
U.S. Department of Justice
(Address)