

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

UNITED STATES OF AMERICA,            )  
  )  
                  Plaintiff                    )  
  )  
                  v.                            )  
  )  
\_\_\_\_\_,                                        )  
  )  
                  Defendant                 )

ORDER

The United States of America, having moved this Court for judgment pursuant to Rule \_\_\_\_\_ of the Federal Rules of Civil Procedure, and the Court having reviewed the papers submitted in support thereof and oral argument having been had thereon, it is hereby

ORDERED AND ADJUDGED as follows:

1. Judgment is entered in favor of the United States and against [name of taxpayer] for the unpaid assessed balance of [specify the type of tax(es) and the tax periods] and related interest and penalties in the amount of \$[specify unpaid assessed balance of all tax, penalties, and interest], [plus all penalties accruing under law after the date[s] of assessment ([specify date(s)] plus interest accruing after the date[s] of assessment ([specify date(s)]) pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c) until paid.

[2. The conveyance of real property described in paragraph 3 below from \_\_\_\_\_ to \_\_\_\_\_ was fraudulent

as to the rights of the United States as a creditor of the defendant, \_\_\_\_\_, and the conveyance is therefore set aside as fraudulent and null and void as to the United States.]<sup>1</sup>

3. The defendant, \_\_\_\_\_ is the [true, actual, sole and equitable]<sup>2</sup>owner of the following described real property:

4. The liens of the United States for the tax liability specified in paragraph 1 above attach to the real property described above and those liens are hereby ordered foreclosed.

5. The United States Marshal for the \_\_\_\_\_ District of \_\_\_\_\_ shall offer the real property described above for sale at public auction, free and clear of all liens and interests, such public sale to commence at a time and place to be announced by the United States Marshal, after first being advertised at least once a week for four consecutive weeks preceding the date fixed for sale in a daily newspaper of general circulation in \_\_\_\_\_ County, \_\_\_\_\_, and by such other notice as the United States Marshal deems appropriate.

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<sup>1</sup>To be included in those instances where the United States is maintaining that the property was fraudulently conveyed.

<sup>2</sup>To be included in those instances where the United States is maintaining that the property was fraudulently conveyed.

The proceeds of the sale are to be distributed as set forth in paragraph \_\_\_\_ below. The real property shall be offered for sale subject to confirmation by the Court, and upon such confirmation and receipt of the entire purchase price, the United States Marshal shall deliver to the purchaser of the real property a quit claim deed. No bids (except a bid made by the United States) shall be accepted unless the same be accompanied by a certified check or cash deposit of \_\_\_\_\_ and (except as to the United States) the balance of the purchase price shall be tendered to the United States Marshal by the successful bidder within \_\_\_\_\_ days following the date of confirmation of the sale, in the form of a certified check or cash. If the successful bidder defaults in this requirement, the deposit made by the successful bidder shall be forfeited and retained by the United States Marshal as part of the proceeds of sale and the real property shall be again offered for sale in the same manner as set forth herein. The United States may bid as a credit against its judgment without tender of cash [;however, if it is the successful bidder, the United States shall pay to the United States Marshal the expenses of the sale]. <sup>3</sup> However, the amount to be paid by the United States shall not exceed the amount of the United States' successful bid.

6. In the event the United States Marshal is unable to sell the real property in accordance with the terms and conditions set

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<sup>3</sup>Frequently, the Internal Revenue Service will ask the United States Marshal to waive the expenses of the sale.

forth in this order, the United States Marshal shall again offer the property for sale at a public auction, to be announced by the United States Marshal, after again being advertised at least once each week for four consecutive weeks preceding the date fixed for such sale in a daily newspaper of general circulation in \_\_\_\_\_ County, \_\_\_\_\_, and by such other notice as the United States Marshal shall deem appropriate. The notice of sale shall contain the terms and conditions of sale as set forth above.

7. The proceeds from the sale of the property shall be distributed in the following order and in the stated amount together with interest as allowed by law:

[list order of priority]

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UNITED STATES DISTRICT JUDGE