

**Nature of Title:**

The right, title, and interest of the taxpayer (*named previously on this form*) in and to the property is offered for sale *subject to any prior valid outstanding mortgages, encumbrances, other liens in favor of third parties against the taxpayer that are superior to the lien of the United States*. All property is offered for sale "where is" and "as 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.

**Redemption Rights:**

The rights of redemption, as specified in Internal Revenue Code section 6337, Redemption of Property, are quoted as follows:

**Sec. 6337(a) Before Sale**

Any person whose property has been levied upon shall have the right to pay the amount due, together with the expenses of the proceeding, if any, to the Secretary at any time prior to the sale thereof, and upon such payment the Secretary shall restore such property to him, and all further proceedings in connection with the levy on such property shall cease from the time of such payment.

**Sec. 6337(b) Redemption of Real Estate After Sale**

**(1) Period.**— The owners of any real property sold as provided in section 6335, their heirs, executors, administrators, or any person having any interest therein, or a lien thereon, or any person in their behalf, shall be permitted to redeem the property sold, or any particular tract of such property at any time within 180 days after the sale thereof.

**(2) Price.**— Such property or tract of property shall be permitted to be redeemed upon payment to the purchaser, or in case he cannot be found in the county in which the property to be redeemed is situated, then to the Secretary, for the use of the purchaser, his heirs, or assigns, the amount paid by such purchaser and interest thereon at the rate of 20 percent per annum.

**Effect of Junior**

**Sec. 6339(c). Effect of Junior Encumbrances.**

**Encumbrances:**

A certificate of sale of personal property given or a deed to real property executed pursuant to section 6338 shall discharge such property from all liens, encumbrances, and titles over which the lien of the United States with respect to which the levy was made priority.