



Missouri Department of Revenue  
**Partial Satisfaction and Discharge of Tax Lien**

Complete the entire application. Enter N/A (non applicable), when appropriate. Attachments and exhibits should be included as necessary. Additional information may be requested of you or a third party to clarify the details of the transaction(s).

<b>Taxpayer Information (Individual or Business Named on the notice of lien)</b>	Name (Individual First, Middle Initial, Last) or (Business) as it appears on the lien.					
	Name Continuation ( Individual First, Middle Initial, Last) or (Business DBA)					
	Social Security Number		Spouse's Social Security Number		Federal Employer Identification Number	
	Address					
	City		State	Zip Code	Telephone Number (____) _____ - _____	

<b>Applicant Information</b>	<input type="checkbox"/> Select if also the Taxpayer	Name (Individual First, Middle Initial, Last)		Relationship to taxpayer		
	Address			City		
	State	Zip Code	Telephone Number (____) _____ - _____		Fax Number (____) _____ - _____	

<b>Purchaser, Transferee, or New Owner</b>	<input type="checkbox"/> Select if also the Taxpayer	Name (Individual First, Middle Initial, Last)		Relationship to taxpayer	

<b>Attorney or Representative</b>	Name (Individual First, Middle Initial, Last)		Interest Represented (e.g. taxpayer, lender, etc.)		Attached Power of Attorney Form 2827 <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Address			City		
	State	Zip Code	Telephone Number (____) _____ - _____		Fax Number (____) _____ - _____	

<b>Lender or Finance Company</b>	Company Name				
	Contact Name			Telephone Number (____) _____ - _____	

**Monetary Information**

Proposed Sales Price ( \_\_\_\_\_ )

The amount of expected proceeds to be paid to the Missouri Department of Revenue in exchange for the partial satisfaction and discharge of tax lien.

(Enter N/A if no proceeds are anticipated.) \_\_\_\_\_

**Basis for Discharge**

Explain the reason(s) why the Missouri Department of Revenue should discharge the property from the tax lien(s).

**Description**

Description of Property			
Address (Number, Street, P.O. Box)	City	State	Zip Code

For Real Estate: A legible copy of the deed or title showing the legal description is required . . . .  Attached  No

**Attachments**

Copy of State Tax Lien(s). If not attached, list the lien number(s) found near the top right corner of the lien document(s) (if known) . . . . .  Attached  No

Copy of current title report . . . . .  Attached  No

Copy of proposed closing statement (aka HUD-1) . . . . .  Attached  No

Additional Information. Information that may have a bearing on this request, such as pending litigation, explanations of unusual situations etc., is attached for consideration . . . . .  Attached  No

**Signature**

Under penalties of perjury, I declare that I have examined this application, including any accompanying schedules, exhibits, affidavits, and statements and to the best of my knowledge and belief it is true, correct, and complete.			
Signature		Printed Name	
Title		Date (MM/DD/YYYY) ____ / ____ / ____	
Signature		Printed Name	
Title		Date (MM/DD/YYYY) ____ / ____ / ____	

## Instructions

A Partial Satisfaction and Discharge of Tax Lien may be accepted to release a lien on a specific piece of property while leaving the lien filed on all other property of a taxpayer. In certain situations the Missouri Department of Revenue will accept less than the payoff amount of the lien to release one piece of property. Please submit your application at least 30 days before the transaction date the discharge is needed. Doing so will allow sufficient time for review, determination, notification, and the furnishing of any applicable documents by the transaction date. All required returns must be filed before a partial satisfaction and discharge of tax lien will be considered.

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### INFORMATION REQUIRED ON THE APPLICATION

#### Taxpayer Information

1. Enter the name and address of the individual(s) or business as it appears on the Certificate of Tax Lien. A second name line is provided if needed.
2. Enter, if known, the social security number or full employer identification number as it appears on the lien.
3. Enter, if known and if applicable, any spousal social security number associated with the tax debt listed on the lien.
4. Provide a daytime telephone number and fax number.

#### Applicant Information

1. Select the box if you are both the taxpayer and the applicant.
2. If you have selected the box indicating that you are the taxpayer and your information is the same as listed on the lien, enter "same as taxpayer" on the name line.
3. If you are not the taxpayer or you are the taxpayer but your information is no longer the same as the information on the Certificate of Tax Lien, enter your name (include any name changes), current address, daytime telephone number, and fax number.
4. If you are not the taxpayer, enter in the box next to "Name" your relationship to the taxpayer (e.g. parent, uncle, sister, no relation, etc).

#### Purchaser, Transferee, or New Owner

1. Select the box if you are both the property owner and the applicant.
2. Enter the name of the property owner. Enter "N/A" if you have selected the box indicating you are both the applicant and the property owner, and enter "same as applicant" in the name field.
3. Enter the purchaser, transferee, or new owner's relationship to the taxpayer (e.g. spouse, parent, no relation, etc.)

#### Attorney or Representative Information

1. Select the box if you are attaching a Form 2827 Power of Attorney with your application. If you are attaching this form, please make sure it is completely filled out, signed, and dated. You must provide one of these forms if the representative represents an interest other than the taxpayer.
2. Enter the name, address, telephone, and fax number of your representative in this action. The Department will work with you and your representative to process your application. Enter "N/A" on the name line if you are not using a representative.
3. Enter whose interest the representative represents (the taxpayer, lender, title company, etc.). This allows the Department to determine what information can be shared with the representative.

#### Lender or Finance Company Information

1. Enter the company name, contact name and phone number for the title or escrow company that will be used at settlement.

#### Monetary Information

1. Provide the proposed property sale amount.
2. Provide the amount of proceeds the Department can expect from the sale of the property.
3. Enter 'N/A' for the amount of proceeds the Department can expect, if you anticipate there will be no proceeds.

#### Basis for Discharge

Discharge of property from the Certificate of Tax Lien may be granted for several reasons. Explain here the reasons why the Department should discharge the property from tax lien(s).

#### Description of Property

1. Enter a detailed description of the property to be discharged from the Certificate of Tax Lien including the type of property. For example, 3-bedroom house.
2. Provide the physical address if real estate.
3. Select the appropriate box to indicate whether you attached a copy of the title or deed to the property.

#### Attachments

This section is important when the applicant and the taxpayer are different. If the applicant and taxpayer are the same, this section may be skipped.

- Select the "attached" box if you have attached copies of the liens with your application.
- If you selected the "no" box list the lien number found on the document, if available.
- Select the box indicating whether the title report is attached.
- Select the box indicating whether the proposed closing statement is attached. This statement is often referred to as a HUD-1.
- Select the box indicating whether you are attaching other documents relevant to the discharge application. This could include affidavits or court documents.

#### Signature

The applicant or their authorized Power of Attorney must sign the application. You must sign your application under penalties of perjury attesting to have examined the application, accompanying schedules or documents, exhibits affidavits, and statements and declaring to the best of your knowledge and belief that it is true, correct, and complete.

# Frequently Asked Questions

- How long will it take to process this application?

Please allow 30 days for the Department to process the application.

- Who may request a partial satisfaction and discharge of tax lien?

Anyone may request a partial satisfaction and discharge of tax lien including the seller, the buyer, a title company, a financial institution, or agent of record with a properly filed power of attorney with the Department. However, the Department may be limited in the information it may discuss if dealing with a party other than the taxpayer or their authorized representative.

- When will a partial satisfaction and discharge of tax lien be considered?

All requests for partial satisfaction and discharge of tax lien will be considered. However, the Department is not legally required to issue a partial satisfaction and discharge of tax lien. Based on the information submitted and circumstances, the Department may require full payment, partial payment or no payment towards the tax lien.

Note: The Department does request that all required returns are filed before a partial satisfaction and discharge of tax lien is considered.

- If approved, when will the partial satisfaction and discharge of tax lien be issued?

Once approved you will receive a letter from the Department stating the agreed upon amount required to be paid to have a partial satisfaction and discharge of tax lien issued. Upon receipt of the agreed upon amount of money, the partial satisfaction and discharge of tax lien will be issued.

- What is an acceptable form of payment?

Payment should be made with certified funds such as a cashier's check or money order. Any other form of payment may delay the partial satisfaction and discharge of tax lien.

- What happens if my application is denied?

You will be notified by letter, email, or by telephone if your application is denied.