



Georgia Department of Revenue
**Application for Certificate of Release of
 Property from State Tax Execution**

Form **CD-14135**
 (August 2014)

- Complete the entire application.
- Enter NA (*not applicable/not available*) when appropriate.
- Attachments and exhibits should be included as needed
- Additional information may be requested of you or a third party to clarify the details of the transaction(s).
- Instructions on how to fill out this form are provided at the end of this application.

1. Taxpayer Information (*Individual or Business named on the state tax execution*):

Name appearing on state tax execution				Primary Social Security Number <i>(last 4 digits only)</i>	
Name Continuation (<i>if necessary</i>)				Secondary Social Security Number <i>(last 4 digits only)</i>	
Address (Number Street, P.O. Box)				Employer Identification Number	
City	State	ZIP Code	Telephone Number	Fax Number	

2. Applicant Information

Name (<i>First, Middle Initial, Last</i>)				Relationship to taxpayer	
Address (<i>Number, Street, P.O. Box</i>)					
City	State	ZIP Code	Telephone Number	Fax Number	

3. Attorney/Representative Information

Name (<i>First, Middle Initial, Last</i>)			Interested represented (<i>e.g. taxpayer, lender, etc.</i>)		
Address (<i>Number, Street, P.O. Box</i>)			Power of Attorney (RD-1061) or Disclosure Authorization Form (RD-1062) attached? <div style="text-align: right;">Yes No</div>		
City	State	ZIP Code	Telephone Number	Fax Number	

4. Monetary Information

► Proposed sales price:

► Expected proceeds to be paid to State of Georgia in exchange for the certificate of release:

5a. Description of Property *(if real property, a copy of the deed or title showing the property's legal description is required)*

Address of real property <i>(if this is personal property, list the address where the property is located):</i>		
Address <i>(Number, Street, P.O. Box)</i>		
City	State	ZIP Code

6. Appraisal and Valuations

REQUIRED APPRAISAL Professional appraisal completed by a disinterested third party	Attached
OR ONE OF THE FOLLOWING ADDITIONAL VALUATIONS:	
County valuation of property <i>(real property)</i>	Attached
Informal valuation of property by disinterested third party	Attached
Proposed selling price <i>(for property being sold at auction)</i>	Attached
Other:	Attached

7. Copy of state tax execution(s) Attached Not attached
OR list the lien number(s) found near the top right corner on the lien document(s) *(if known)*

8. Copy of the sales contract or purchase agreement Attached Not attached
OR

Describe how and when the taxpayer will be divested of his/her interest in the property:

9. Copy of arm's length transaction affidavit Attached Not attached
OR

Describe why such an affidavit is not required:

10. Copy of a current title report

Attached

Not attached

OR

List encumbrances senior to the state tax execution. Include name and address of holder, description of encumbrance (e.g., mortgage, federal tax lien, judgments, etc.), date of agreement, original loan amount and interest rate, amount due at time of application, and family relationship, if applicable (**Attach additional sheets as needed**):

11. Copy of proposed closing statement (aka HUD-1)

Attached

Not attached

OR

Itemize all proposed costs, commissions, and expenses of any transfer or sale associated with property (**attach additional sheets as needed**):

12. Additional information that may have a bearing on this request, such as pending litigation, explanations of unusual situations, etc., is attached for consideration

Attached

Not attached

13. Declaration

I/We declare that this application, including any accompanying schedules, exhibits, affidavits, and statements is to the best of my knowledge and belief it is true, correct and complete. **Additionally, I/We understand that to willfully prepare or present a document that is fraudulent or false is a crime under O.C.G.A. § 48-1-6.**

Signature/Title

Date

Signature/Title

Date

Georgia Department of Revenue



Instructions on how to apply for Certificate of Release of Property from State Tax Execution

A Certificate of Release under the Georgia Public Revenue Code (O.C.G.A. 48-2-58) removes the State of Georgia's tax lien (also known as tax execution) from the property named in the certificate. This release pertains solely to the property listed in the application and **does not** release the taxpayer from any remaining tax liabilities.

1. Complete Form CD-14135, *Application for Certificate of Release of State Tax Lien* attached with this publication.

2. Either fax the completed Form CD-14135 and the appropriate attachments to (404) 417-6513 or mail to:

Georgia Department of Revenue
Attn: Accounts Receivable Collections – Liens
1800 Century Blvd. NE
Suite 9100
Atlanta, GA 30345

If you have any questions or want to know how much you owe in order to pay the lien(s) in full, call (404) 417-6543, visit the nearest Department of Revenue (DOR) Regional Office, or contact the revenue officer assigned to your case.

Important!

Please submit your application at least 30 days before the closing or transaction date that the certificate of release is needed. Doing so will allow sufficient time for review, determination, notification and the furnishing of any applicable documents by the transaction date.

Information Required on the Application

Section 1 - Taxpayer Information

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

Section 2 - Applicant Information

1. If you are both the taxpayer and the applicant, **and** your information is the same as listed on the tax execution, enter "same as above" on the name line.

2. If you are **not** the taxpayer **or** you are the taxpayer but your information is no longer the same as the information on the state tax execution, enter your name (include any name changes), current address, daytime phone number and fax number.

3. 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).

Section 3 - Attorney/Representative Information

This section is used to list the taxpayer's representative or a representative of a party other than the taxpayer (e.g., the lender) needing to receive information from the DOR. However, you do not need a representative to request a release of the state tax execution.

1. You must provide either Form RD-1062 (Disclosure Authorization Form) or Form RD-1061 (Power of Attorney) with your application if the representative represents an interest other than the taxpayer. If you are submitting either of these forms, please make sure it is completely filled out, signed, and dated.

2. Enter the name, address, phone number, and fax number of your representative in this action. The DOR will work with you and your representative to process your application. Enter "NA" on the name line if you are not using a representative.

3. Enter whose interest the representative represents (e.g., taxpayer, lender, title company, etc.). This allows the Department to determine what information can be shared with the representative.

Section 4 – Monetary Information

1. Provide the proposed property sale amount and the amount of proceeds the Georgia Department of Revenue can expect to be applied to the tax liability as consideration for the lien release.

2. If you anticipate there will be no proceeds, the Department will require a minimum amount for executing the release.

Section 5 - Description of Property

1. Enter a detailed description of the property to be discharged from the state tax execution.

2. Provide the physical address if real estate or physical location address if personal property.

3. A certificate of release for a state tax lien from real estate **requires** a legal description of the property located on the deed.

Section 6 - Appraisal and Valuations

1. Check the "Attached" box after "Required Appraisal" to indicate whether you have attached the required appraisal by a disinterested third party.
2. Check the appropriate box under the "Or One of the Following Additional Valuations" section to indicate which other type of property value verification is attached with your application.
3. **Short sales** – An appraisal is not needed for a short sale (i.e., a type of sale when a lender accepts a discount on a mortgage to avoid a possible foreclosure auction or bankruptcy). However, DOR **does require** an approval letter from the mortgage holder for the approval of the sale amount.

Section 7 – State Tax Executions

1. Check the "attached" box if you have attached copies of the state tax executions with your application.
2. If you checked the "not attached" box list the state tax execution number if available. If you do not have the number(s), enter "unknown" in the first box.

Section 8 - Sales Contract/Purchase Agreement

1. Check the box indicating whether the proposed sales contract or purchase agreement is attached.
2. If you checked the "not attached" box, describe how the taxpayer named on the state tax execution will be divested of their interest in the property or why they have no interest in the property.

Section 9 – Arm's Length Transaction

1. Check the "Attached" box if an arm's length transaction affidavit is attached.
2. If an arm's length affidavit is not attached, please provide an explanation why such an affidavit is not provided.

Section 10 – Title Report

1. Check the box indicating whether the title report is attached.
2. If you checked the "not attached" box, use the space provided to list any encumbrances (liens or claims) against the property that came into existence before the State of Georgia's lien interest or which have priority over the lien.

Section 11 - Closing Statement

1. Check the box indicating whether the proposed closing statement is attached. This statement is often referred to as a HUD-1 and is required for real estate sales.
2. If you checked the "not attached" box (e.g., sales of tangible personal property), use the space provided to itemize all proposed costs, commissions, and expenses

of any transfer or sale associated with property. Attach a separate sheet with the information if there is not enough space provided on the form.

Section 12 - Additional Information

1. Check the box indicating whether you are attaching other documents relevant to the discharge application. This could include affidavits or court documents.
2. Check the "not attached" box if you do not have any additional documentation.

Section 13 - Declaration

The applicant or their authorized Power of Attorney signs the application form. You must sign your application under penalties of perjury attesting to having 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

Q1: When do I make a payment?

The Department will notify you when to send payment after determining the amount due. Do not send a payment with the application.

Q2: What is an acceptable form of payment?

Make payments by certified check, cashier's check, or treasurer's check, or a closing attorney's escrow check. If you pay by personal check, issuance of the certificate of release **will be delayed** until the bank honors the check.

Q3: Who makes the decision to issue a Certificate of Release?

The Department's Compliance Division staff will review and verify the information provided, determine whether a certificate of release should be issued, and contact you, your representative, or any person relative to the transaction for additional information.

The State Revenue Commissioner has the responsibility to review and approve the determination. If approved, you will receive a conditional commitment letter.

Q4: When will I receive the Certificate of Release?

You will receive the certificate after the Department receives payment of the agreed upon amount in partial satisfaction of the tax liability, proof that the taxpayer has been divested of title, and receipt of a copy of the final settlement statement.