

IN THE UNITED STATES DISTRICT COURT
FOR THE _____ DISTRICT OF _____

Plaintiff
v. _____
Defendant.

)
)
)
) Case No.
)
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)
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NOTICE

You are hereby notified that this [describe property] is being taken by the United States Government, which has a court judgment against you in Case Number _____, in the United States District Court for the _____ District of _____ in the amount of \$_____, plus interest [and penalties] accruing after the date(s) of assessment pursuant to law for [specify type of tax(es) and tax period(s)].

In addition, you are hereby notified that there are exemptions under the law which may protect some of this property from being taken by the United States Government if [name of judgment debtor] can show that the exemptions apply. Below is a summary of the major exemptions which apply in most situations in the State of [specify name of State where debtor resides]:

Under 28 U.S.C. § 3014 you have the choice of electing to exempt certain types of income from the collection efforts of the United States. You may elect to exempt one of the following two types of property:

(1) the type of property specified in § 522(d) of the Bankruptcy Code (11 U.S.C.), which generally provides exemptions for:

- \$7,500 in equity in a residence;
- \$1,200 in equity in a motor vehicle;
- \$ 500 in jewelry;
- \$4,000 in personal property;
- In addition, a debtor who does not own a residence or who has less than \$7,500 in equity in a residence may exempt an additional \$3,750 in personal property. Additional exemptions or limited exemptions apply to such items as insurance contracts, pensions and various benefits such as Social Security;

OR

(2) any property that is exempt under any other Federal nonbankruptcy law, or State or local law that is applicable and any property in which you had, immediately prior to the filing of the application for [specify the remedy sought under the Federal Debt Collection Procedure Act], an interest as a tenant by entirety or joint tenant, or an interest in a community estate, to the extent such an interest is exempt from process under applicable nonbankruptcy law. Note that the law of the state where you have been domiciled for at least 180 days governs your rights. Under the laws of the State of [Kansas] the following exemptions may apply:¹

<u>TYPE</u>		<u>STATUTE SECTION</u>
Homestead and Residential Property	-160 acres of farm land or 1 acre within the limits of an incorporated	-Kan. Stat. Ann. § 60-2301

¹ The list of specific exemptions pertains to the State of Kansas, and is provided here merely as an example. The trial attorney must specify the specific exemptions that are appropriate for the State where the debtor resides. That information should be readily available in the debt collection unit of each United States Attorney's office.

town or city or a mobile home.

Personal Property	-Household goods, fuel, food and clothing is reasonably necessary at the debtor's principal residence for 1 year and \$1,000 in jewelry.	-Kan. Stat. Ann. § 60-2304
Public Assistance	-All exempt.	-Kan. Stat. Ann. §§ 39-717 and 60-2313(a)(2)
Trade Implements	-Up to \$7,500 is exempt.	-Kan. Stat. Ann. § 60-2304(e)
Unemployment Compensation	-Exempt as long as not commingled.	-Kan. Stat. Ann. §§ 44-718 and 60-2313(a)(3)
Wages	-Exempt, except for the lesser of, per week, 25% of the debtor's weekly disposable earnings or amounts by which such earnings exceed 30 times the federal minimum wage, whichever is less.	-Kan. Stat. Ann. § 60-2310
Workers' Compensation	-All Exempt.	-Kan. Stat. Ann. §§ 44-514 and 60-2313(a)(3)
Motor Vehicles	-One means of conveyance, not to exceed \$20,000 in value, regularly used for transportation to and from work is exempt.	-Kan. Stat. Ann. § 60-2304(c)
Partnership Property	-A partner's interest in specific partnership property.	-Kan. Stat. Ann. §§ 56-325 and 60-2313(a)(5)

Pension, Retirement, Disability, Death or Other Benefits	-Benefits under vari- ous employee retire- ment systems are exempt.	-Kan. Stat. Ann. §§ 60-2308, 60-2313(a)(1) and provisions cited therein
Permit Franchise and License Interest	-Liquor licenses are exempt.	-Kan. Stat. Ann. §§ 41-326, -2629 -2714 and 60-2313 (a)(7)
Insurance	-Exempt (subject to exemptions).	-Kan. Stat. Ann. §§ 40-414 and 60-2313(a)(8)
Cemeteries and Burial Funds	-A burial plot or crypt, funeral plan prepayments and cemetery merchandise trust funds.	-Kan. Stat. Ann. §§ 16-320, 17- 1302, 60-2304(d), 61-328, 61-310, 60-2313(a)(10) and (11)
Crime Victims' Compensation Awards	-Exempt (with Exemptions.)	-Kan. Stat. Ann. §§ 74-7313 and 60-2313(a)(6)
Fraternal Benefit Society	-All exempt.	-Kan. Stat. Ann. §§ 40-748, 40-711, and 60-2313(a)(10)

If you are [name of judgment debtor], you have a right to ask the court to return your property if you think the property the Government is taking qualifies under one of the above exemptions² [or to explain to the court that you think you do not owe the money to the United States Government that it says you do.]

If you want a hearing, you must notify the court within 20 days after you receive this notice. You must make your request

² Add the bracketed text only in the case of a default judgment.

in writing, and either mail it or deliver it in person to the Clerk of the Court at [specify address of clerk of court]. If you wish, you may use this notice to request the hearing by checking the box below and mailing this notice to the court clerk. You must also send a copy of your request to the Government addressed to [name of trial attorney], United States Department of Justice, Tax Division, P.O. Box _____, Washington, D.C. 20044, so the Government will know you want a hearing. The hearing will take place within 5 days after the clerk receives your request, if you ask for it to take place that quickly, or as soon thereafter as possible.

At the hearing you may explain to the Judge why you believe the property the Government has taken is exempt³ [or why you think you do not owe the money to the Government.]⁴ [If you do not request a hearing within 20 days of receiving this notice, your [property] may be sold at public auction and the payment used toward the money you owe the Government.]

If you think you live outside the Federal judicial district in which the court is located, you may request, not later than 20 days after you receive this notice, that this proceeding to take your property be transferred by the court to the judicial district in which you reside. You must make your request in

³ Add the bracketed text only in the case of a default judgment.

⁴ Add the bracketed text only in the case of a writ of execution.

writing, and either mail it or deliver it in person to the clerk of the court at [specify address of clerk of court]. You must also send a copy of your request to the Government addressed to [name of trial attorney], United States Department of Justice, Tax Division, P.O. Box _____, Washington, D.C. 20044, so the Government will know you want the proceeding to be transferred.

Be sure to keep a copy of this notice for your own records. If you have any questions about your rights or about this procedure, you should contact a lawyer, an office of public legal assistance, or the clerk of the court. The clerk is not permitted to give legal advice, but can refer you to other sources of information.

[Seal of Court]

Dated: _____

Clerk, U.S. District Court

_____ I hereby request a court hearing to decide the validity of my claims. Notice of the hearing should be given to me by mail at the address below. I [check one] _____do _____do not want the hearing to take place within five days after the clerk receives my request for a hearing.

Address

Phone No.

Debtor's printed
or typed name

Signature of Debtor

Date