

Lien Sale 5% Surcharge Waiver Request

2	OWNER NAME	
	PHONE NUMBER (CELL PHONE PREFERRED)	EMAIL ADDRESS
	What is your preferred method of communication? <input type="checkbox"/> Phone <input type="checkbox"/> Email	
	PLEASE ANSWER THE FOLLOWING QUESTIONS:	
	Has this property been your primary residence for the past 12 months? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Is your annual household income \$107,300 or less? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<p>Note: Household income is the combined annual income of all owners, whether they reside at the property or not. It also includes the income of any owner's spouse who resides at the property. To be eligible for a waiver of the 5% tax lien surcharge, your household income must be no greater than \$107,300.</p>		
Was your property or water/sewer lien sold in 2025? <input type="checkbox"/> Yes <input type="checkbox"/> No		

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Required documentation: Proof of income

Provide copies of the most recent federal or state income tax returns filed by all owners (whether they reside at the property or not) and of spouses who reside at the property.

For any owners (whether they reside at the property or not) or spouses required to provide proof of their income who did not file a federal or state tax return within the last five calendar years, submit copies of all applicable sources of income, including wages, unemployment benefits, Social Security benefits, SSI payments, SSDI payments, pension payments, IRA earnings, annuity earnings, capital gains, business income, workers' compensation, rental income, and interest.

Additional documentation for owners in medical facilities

If a property owner has been hospitalized or admitted to a nursing home or rehabilitation facility, please submit an official letter from the hospital or facility indicating the time spent there. Time spent in a hospital, nursing home, or rehabilitation facility for up to three years will not be treated as a change in residency when determining compliance with the 12-month residency requirement.

Certification

I certify that all of the information provided in this application is true and correct to the best of my knowledge. I certify that the property listed above is my primary residence and I do not own any properties in New York City, other than the property listed above. I understand that this information is subject to audit and my household income is subject to verification by the Department of Finance. If the Department of Finance determines that I have made false statements or should the tax lien foreclosure action begin after the waiver is approved, I may lose my eligibility for the surcharge waiver and be responsible for the 5% surcharge fee due.

Disclaimer: DOF will use the information included in this application to determine eligibility for the tax lien 5% surcharge waiver for the property referenced above. By submitting this application, the applicant acknowledges that DOF's approval of the application will not constitute an endorsement of the applicant's or any other individual's claim of ownership of the property.

Owner/Applicant (print name)

Signature

Date

Owner/Applicant must sign and date the above certification and submit all of the following:

- **A completed application**
- **All required documents**, as described above