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# Internal Revenue Manual Section 5.10.4.3.1.6

Minimum Bid - Limitation

The minimum bid price, in all instances, will be limited to an amount not to exceed the total tax, penalty, interest, NFTL filing fees, expenses of levy and sale, and other charges necessary to recover the lien interest in the seized property (See IRM 1.2.1.6.9, Policy Statement 5–35). If this is the basis for the minimum bid, it must be documented in Item 12 on Form 4585 by checking the box "Limited to the Government's Lien Interest" . If more than one Form 4585 is prepared for the same taxpayer (e.g., multiple real estate parcels are being sold separately), the combined minimum bid must be limited to the government's lien interest.

Note:

The government's lien interest can generally be determined by adding line 3 (Liability) and line 4 (Estimated expenses of sale) from Form 4585. Intervening liens can be added to this amount when calculating the government's lien interest in the property.