

SAMPLE LETTER OF INVOLUNTARY CONVERSION

Dear _____ :

We are writing to explain involuntary conversion as it relates to the recent acquisition of your property in _____ (county/State) _____ by the United States of America to include in the _____ (unit) _____.

Like all Federal agencies, the Fish and Wildlife Service (Service) has the power of eminent domain that allows us to use condemnation to acquire lands and interests in lands for the public good. We seldom use this power because we buy land usually from willing sellers and do not often need to purchase specific habitats in an inflexible time period. However, if we did not acquire your parcel through voluntary negotiation, we would recommend acquisition of the property by condemnation.

Because you sold property to the United States, you may wish to review this matter with the Internal Revenue Service to see if they consider the sale as an involuntary conversion. We have enclosed a copy of the Internal Revenue Service publication that covers involuntary conversions associated with the purchase of lands for public use such as the _____ (unit) _____.

We suggest that you contact the nearest Internal Revenue Service office to assist you with the involuntary conversion instructions for income tax purposes. A local tax consultant might also be of value to you.

If you have any questions or need additional information, please contact us.

Sincerely,

Enclosure

(Senior Regional Realty Officers can sign involuntary conversion letters)