# Instructions for Completing Form 4422,
# Application for Certificate Discharging Property Subject to Estate Tax Lien

1. Attach a statement giving your reasons for applying for this certificate.
   **NOTE:** If we have issued any other discharges on this estate, please include the dates and the amounts.

2. Attach a description of the property for which you want a certificate of discharge. Show the value of the property and the basis of the valuation. If the property consists of real estate, attach a separate legal description and a preliminary title report for each parcel.

3. Attach any of the following documents that apply:

   - Short form of letters testamentary,
   - Copy of will,
   - Copy of sale contract and closing statement *(or proposed closing statement),*
   - Copy of the Form 706, and
   - A copy of the inventory and appraisement reflecting all assets of the estate.

4. Submit a Form 8821, Tax Information Authorization. Completing this form gives the Internal Revenue Service the authority to contact individuals or companies, if necessary, when determining if the discharge is appropriate.

5. Provide the name, address, and telephone number of the closing attorney or representative of the settlement company.

6. The Area Director may request that you furnish additional information. The Area Director will have your application investigated to determine whether to issue the certificate and will let you know the outcome.

7. Submit ***in duplicate*** your written request and all accompanying documents to:

   Internal Revenue Service
   ATTN: Technical Services Estate Tax Advisor
   [ ***Address to the IRS Area Office nearest to where the decedent resided.*** ]

**NOTE:** You can also obtain the appropriate mailing address by calling the Toll-free number (866) 699-4083.