



## New Address to Send Applications for Discharge of the Estate Tax Lien

As of June 2016, send all applications for discharge of **any** estate tax lien to the IRS's Advisory Estate Tax Lien Group for processing. Submit the application and required documentation on [Form 4422, Application for Certificate Discharging Property Subject to Estate Tax Lien](#). Send the completed Form 4422 and all supporting documents to:

Internal Revenue Service  
Advisory Estate Tax Lien Group  
55 South Market St.  
Mail Code 5350  
San Jose, CA 95113 - 2324  
Attn: Group Manager

Submit your application at least **45 days before the transaction date** that the certificate of discharge is needed. Doing so will allow sufficient time for review, determination, notification and furnishing of any applicable documents by the transaction date. Applications will be processed in accordance with discharge provisions in IRC § 6325(c), Treasury Regulation 301.6325-1(c) and IRM 5.12.10, Lien Related Certificates.

---

[Rate the Small Business and Self-Employed Website](#)

*Page Last Reviewed or Updated: 18-Aug-2016*

---

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

1. Submit your application **at least 45 days before the transaction date** that the certificate of discharge is needed. Doing so will allow sufficient time for review, determination, notification and the furnishing of any applicable documents by the transaction date. If you have any questions, contact the Advisory Estate Tax Lien Group at (408) 283-2062, this is not a toll free number.
2. 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.
3. 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.
4. 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 appraisal reflecting all assets of the estate.
5. 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.
6. Provide the name, address, and telephone number of the closing attorney or representative of the settlement company.
7. The Internal Revenue Service may request that you furnish additional information and will have your application investigated to determine whether to issue the certificate. You will be informed of the outcome.
8. Submit the completed Form 4422 and all supporting documents to:

Internal Revenue Service  
Advisory Estate Tax Lien Group  
55 South Market St.  
Mail Stop 5350  
San Jose, CA 95113-2324  
Attn: Group Manager

9. Requests for discharge of property described on lien Forms 668-H or 668-J will also be processed by the Advisory Estate Tax Lien Group, requests may be sent to the above address.

---

### Paperwork Reduction Act

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Preparing and sending the form to the IRS should involve 30 minutes. The estimated burden for individual taxpayers filing this form is approved under OMB control number 1545-0328. If you have comments concerning the accuracy of the time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 4422 to this address.