

Form <b>4422</b> (Rev. April 2010)	Department of the Treasury – Internal Revenue Service <b>Application for Certificate Discharging          Property Subject to Estate Tax Lien</b>	Year legal residence was established
Name of decedent <i>(Last name, First name, Middle initial)</i>		Date of death
Decedent's legal residence at time of death		Decedent's social security number (SSN)

**To: Area Director, Internal Revenue Service,** \_\_\_\_\_

As provided by Internal Revenue Code section 6325(c), I apply for a certificate discharging property subject to an estate tax lien. This property belongs to, or forms a part of, the gross estate of the decedent named above.

Form 706 has been filed  <input type="checkbox"/> Yes <input type="checkbox"/> No	If "Yes," give date it was filed  _____	Amount of tax paid  \$ _____
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Give the gross estate values and deductions as reported on Form 706. If Form 706 has not been filed, show approximate amounts.

Gross Estate Values		Gross Estate Values <i>(continued)</i>	
Real estate	\$ _____	All other property	_____
Stocks and bonds	_____	<b>Total Gross Estate</b>	\$ _____
Mortgages, notes, and cash	_____	<b>Deductions</b>	
Insurance on decedent's life	_____	Funeral and administrative expenses	\$ _____
Jointly owned property	_____	Debts of decedent	_____
Transfers during decedent's life	_____	Marital deduction	_____
Powers of appointment	_____	Other deductions	_____
Annuities	_____	Charitable gifts and bequests	_____
		<b>Total Deductions</b>	\$ _____

**If property is to be sold, transferred, or mortgaged, please complete the following.**

a. Election made to value certain farm and business real property as provided by IRC section 2032A  <input type="checkbox"/> Yes <input type="checkbox"/> No	b. Request granted to defer payment of estate taxes <input type="checkbox"/> Yes <i>(Complete Item c.)</i> <input type="checkbox"/> No	c. Payment deferred as provided by <i>("x" applicable box)</i>  <input type="checkbox"/> 6161 <input type="checkbox"/> 6166 <input type="checkbox"/> Other <i>(specify)</i> _____
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Name and address of the purchaser, transferee, or mortgagee	Relationship to applicant and decedent
	Consideration paid or to be paid \$ _____

**Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.**

<b>Applicant Sign here</b>	Signature	Date signed
Name and address of applicant		Name and address of attorney for applicant
Relationship of applicant to estate <i>(Executor, Administrator, or other title)</i>	Phone number of applicant (       )	Phone number of attorney for applicant (       )

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## 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 appraisal 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. If the Form 706 has been filed and the Letter 627, Estate Tax Closing Letter, has been issued, submit **in duplicate** your written request and all accompanying documents to:

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

Requests for discharge of property described on lien Forms 668-H or 668-J will be processed by the Advisory Estate Tax Group.

8. If the Form 706 has **not** been filed or the Form 706 has been filed and the Letter 627, Estate Tax Closing Letter, has **not** been issued, submit **in duplicate** your written request and all accompanying documents to:

Internal Revenue Service  
Attn: Estate & Gift Tax Group Manager  
[ **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.