

Department of the Treasury—Internal Revenue Service
**Application for Certificate Discharging
Property Subject to Estate Tax Lien**

Year legal residence was
established

Name of decedent (*Last name, First name, Middle initial*)

Date of death

Decedent's legal residence at time of death

Decedent's social security
number (*SSN*)

To: 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 part of, the gross estate of the decedent named above.

Form 706 has been filed

If "Yes," give date it was filed

Amount of tax paid

☐ Yes ☐ No

\$ _____

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 | _____ | Total Gross Estate | \$ _____ |
| Mortgages, notes, and cash | _____ | Deductions | |
| 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 | _____ |
| | | Total Deductions | \$ _____ |

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

☐ Yes ☐ No

b. Request granted to defer payment of estate taxes

☐ Yes (*Complete line c.*)
☐ No

c. Payment deferred as provided by ("*x*" applicable box)

☐ 6161 ☐ 6166 ☐ Other (*specify*) _____

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.

**Applicant
Sign here**



Signature

Date signed

Name and address of applicant

Name and address of attorney for applicant

Relationship of applicant to estate
(*Executor, Administrator, or other title*)

Phone number of applicant

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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 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.
7. If the Form 706:
 - has an assessed unpaid balance or,
 - has been **granted** a payment deferral under specific provisions, such as IRC sections 6161 or 6166, or
 - has received Letter 627, Estate Tax Closing Letter,

submit the completed Form 4422 and all supporting 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 Lien Group.

8. If the Form 706:
 - has not been filed or,
 - is non-taxable or,
 - the tax assessment has been paid in full, or
 - has been filed and the tax assessment has been paid in full and Letter 627, Estate Tax Closing Letter, has **not** been issued,

Submit the completed Form 4422 and all supporting documents to:

Internal Revenue Service
Attn: Estate & Gift Tax Exam Group Manager

Call 866-699-4083 (toll-free) to find out the appropriate Exam office to receive the completed Form 4422 and all supporting documents.