Name of decedent (<i>Last name. First name. Middle initial</i>) Year legal residence was established Date of death Decedent's legal residence at time of death Decedent's social security number (SSM) To: Internal Revenue Service, As provided by Internal Revenue Code section 6325(c), 1 apply for a certificate discharging property subject to an estate tax lien. This property subject to an estate tax lien. This property subjects to or forms part of , the gross estate of the decedent named above. Amount of tax paid Form 706 has been filed If "Yes," give date it was filed Amount of tax paid Gross Estate Values Gross Estate Values Gross Estate Values (continued) Real estate \$ All other property Continued) Stocks and bonds Total Gross Estate \$ Mortgages, notes, and cash Europenal and administrative \$ Jointly owned property Debts of decedent Image: appendent of the gross estate value and administrative \$ Yangers ela property is to be sold, transferred, or mortgaged prevent deside taxes set property is to be sold, transferred, or mortgaged prevent deside taxes set provided by (nc groperty is not be paid groperty). I declare that I have examined this application. Including accompanying schedules and statements, and to the beat of my knowledge and belief, it is true, correct, and complex. Name and address of the purchaser, transferree, or mortgagee Relationship to applicant. Date signed <t< th=""><th>Form 4422 (March 2017)</th><th colspan="8"></th></t<>	Form 4422 (March 2017)								
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 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 Gross Estate Values (continued) Real estate \$ Mortgages, notes, and cash Deductions Insurance on decedent's life Furneral and administrative expenses Jointly owned property Debts of decedent Transfers during decedent's life Marital deduction Provers of appointment Other deductions Annuities Charitable gifts and bequests If property is to be sold, transferred, or mortgaged, please complete the following. a. Election made to value certain farm and payment of estate taxes section 2032A Yes No B161 B168 Other (specify) Lettor made address of the purchaser, transferee, or mortgagee Relationship to applicant and decedent Consideration paid or to be paid \$ Mare and address of appli	Name of decedent (Last name, First name, Middle initial)				Year legal residence was established			Date of death	
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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 appraisement 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.