Form **4422** (November 2024)	Department of the Treasury–Internal Revenue Service **Application for Certificate Discharging Property Subject to Estate Tax Lien**	OMB Number 1545-0328

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

Decedent's first name and middle initial	Decedent's last name	Date of death
Decedent's legal residence at date of death	Decedent's social security number (*or assigned Internal Revenue Service number*)	Estate's employer identification number (EIN) (*if applicable*)

If Form 706 or Form 706-NA has not been filed, provide estimate of tax due $	If Form 706 or Form 706-NA has been filed, provide date	Amount of tax previously paid $

Give the gross estate values, exclusions, prior gifts, and deductions as reported on Form 706 or Form 706-NA. If Form 706 or Form 706-NA has not been filed, show approximate amounts.

Gross Estate Values		Gifts	
Real estate	$	Total adjusted taxable gifts that have been reported or will be reported on Form 709	$
Stocks and bonds	$	Total gift tax paid or payable	$
Mortgages, notes, and cash	$	**Deductions**	
Insurance on decedent's life	$	Funeral and administrative expenses	$
Jointly owned property	$	Debts, mortgages, and liens of decedent	$
Transfers during decedent's life	$	Marital deduction	$
Powers of appointment	$	State death tax deduction	$
Annuities	$	Charitable deductions	$
Other miscellaneous property	$	Other deductions	$
Total Gross Estate	$	**Total Deductions**	$

Exclusions			
Deceased spousal unused exclusion (DSUE) amount from predeceased spouse.	$	Qualified Conservation Easement Exclusion	$

Is estate electing an IRC 2032A election to specially value certain farm and business real property ☐ Yes ☐ No

Request granted or will be requested to defer payment of estate taxes. If Yes, complete next line ☐ Yes ☐ No

Payment deferred as provided by IRC section (*"x" applicable box*) ☐ 6161 ☐ 6163 ☐ 6166

Purchaser name and address	Purchaser relationship to applicant and decedent
	Consideration paid or to be paid $

Applicant name and address	Applicant relationship to estate (*Executor, Administrator, or other title*)
	Applicant phone number ( )
Authorized representative name and address, if applicable *(Provide Form 2848, Power of Attorney and Declaration of Representative)*	Authorized representative phone number ( )
	Authorized representative fax number ( )

Physical address or description of the property being sold

Provide a statement giving your reason for applying for this certificate

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

Applicant Sign here ▶	Signature	Date signed
Authorized Representative Sign here ▶	Signature	Date signed

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

1. An executor, beneficiary, or purchaser can apply for a discharge of property from estate tax lien if an estate is required to file Form 706 or Form 706-NA estate tax return, and property included in the gross estate is sold or will be sold. If the executor is not appointed, qualified, and acting in the United States, the estate will need a transfer certificate instead of a discharge of property from estate tax lien. See IRS.gov Transfer Certificate Filing Requirements for the Estates of Nonresidents not Citizens of the United States and Transfer Certificate Filing Requirements for the Estates of Nonresident Citizens of the United States.

   Submit your application **at least 45 days before the transaction date** the certificate of discharge is needed to allow sufficient time for the IRS to review your application.

2. An estate tax lien only attaches to property includable on a Form 706 or Form 706-NA estate tax return. If an estate does not have a Form 706 or Form 706-NA filing requirement, the estate, beneficiary, or purchaser does not need to apply for an estate tax lien discharge. See IRS.gov/Form706, United States Estate (and Generation-Skipping Transfer) Tax Return, and IRS.gov/Form706NA, United States Estate (and Generation-Skipping Transfer) Tax Return, for estate tax return filing requirements.

   If the estate does not have a Form 706 or Form 706-NA filing requirement but still needs a letter from the IRS in order to sell the property, complete Form 4422 and only provide letters testamentary, a list of assets the decedent had an interest in at the date of their death, the date of death value of the assets, and a copy of the sales contract.

3. If the estate is required to file Form 706 or Form 706-NA, attach any of the following documents that apply:
   - Letters testamentary
   - Complete legal description of the property and provide copy of the deed
   - Copy of will
   - Copy of sales contract
   - Closing statement (or proposed closing statement)
   - Copy of the current title report
   - Appraisal or basis of the valuation
   - Copy of the Form 706 or Form 706-NA with applicable schedules (*if filed*)
   - If the estate tax return is not filed, provide a draft of Form 706 or Form 706-NA or provide a list of assets the decedent had an interest in at the date of their death and the date of death value of the assets.

4. If you want to provide permission to the Internal Revenue Service to contact individuals or companies when determining if the discharge is appropriate, submit Form 8821, Tax Information Authorization. If you want to authorize an individual to represent you before the IRS, provide Form 2848, Power of Attorney and Declaration of Representative.

5. The Internal Revenue Service may request that you furnish additional information and will investigate your application to determine whether to issue the certificate. You will be informed of the outcome.

6. If Form 706 or Form 706-NA has not yet been filed or if the Internal Revenue Service has not completed our review of Form 706 or Form 706-NA, we will determine on a case by case basis the amount of funds, if any, the estate will be required to either prepay from the sale proceeds or have held in escrow.

7. Submit the completed Form 4422 and all supporting documents to the following address or fax number:

   Internal Revenue Service Estate Tax Advisory Group
   55 South Market St.
   Mail Stop 5350
   San Jose, CA 95113-2324
   E-fax number: 877-477-9243

   To contact us by fax, you can either use a fax machine or online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policy.

8. If you need a discharge of property described on Notice of Federal Estate Tax Lien Forms 668-H or 668-J, send the request to the Estate Tax Advisory Group at the above address or fax number.

If you have any questions, contact the Estate Tax Advisory Group at (669) 229-1504. This is not a toll-free number.

Paperwork Reduction Act