

Department of the Treasury — Internal Revenue Service  
**IRC Section 6324A Lien Agreement Form**  
**Notice of Election of and Agreement To Special Lien in Accordance  
With Internal Revenue Code Section 6324A and Related Regulations**

Decedent's Name

Social Security Number

Date of Death

**Amount of Lien:**

- A. Amount of deferred federal estate taxes \$ \_\_\_\_\_
- B. Interest over first four years of deferral period \$ \_\_\_\_\_
- TOTAL: \$ \_\_\_\_\_

**Fair Market Value of the Property Subject to the Lien:**

- A. As of the date of death of the decedent \$ \_\_\_\_\_
- B. As of the date of the election under section 6324A \$ \_\_\_\_\_  
*(attach evidence of current value)*

**Amount of any Encumbrances on the Property,  
Including Mortgages, Judgments, Other Tax Liens,  
IRC section 6324B Liens, etc.**

- A. As of the date of death of the decedent \$ \_\_\_\_\_
- B. As of the date of the election under section 6324A \$ \_\_\_\_\_  
*(attach evidence of current value)*

**Enter below or attach a complete legal description of the property, as shown on the deed, which is subject to the lien. If subject property is not land, include a clear description and statement of the estimated remaining useful life.**

**By signing this agreement, we agree to provide to the IRS current valuation information annually with respect to the pledged property listed in this agreement within 60 days of the end of the fiscal (in the case of a closely held business) or calendar year.**

**In accordance with IRC section 6324(A)(d)(1) a lien will be filed.**

Pursuant to IRC section 6324A(c)(2), the undersigned designate the following agent to act on behalf of the beneficiaries of the estate and for the persons who have consented to the creation of the lien in dealings with the Secretary on matters arising under section 6324A or section 6166. The agent's duties are described in Treasury Regulation section 301.6324A-1(b)(4), and include the payment of all installments of estate tax and interest payable under section 6166.

The agent designated by the undersigned to represent them and all beneficiaries of the estate for all dealings with the Internal Revenue Service on matters arising under section 6324A or section 6166 is:

**Please attach a completed Form 8821 if the designated agent is not the executor.**

Name: \_\_\_\_\_  
Street: \_\_\_\_\_  
City, State and Zip Code: \_\_\_\_\_  
Telephone Number: \_\_\_\_\_  
Fax Number: \_\_\_\_\_  
Signature of Agent: \_\_\_\_\_

The undersigned, being *all of the persons having an interest in the designated property (whether or not in possession)*, hereby consent to the creation of this lien on the property under section 6324A of the Internal Revenue Code.

_____ Signature	_____ Print Name
_____ Signature	_____ Print Name
_____ Signature	_____ Print Name
_____ Signature	_____ Print Name
_____ Signature	_____ Print Name
<b>Date of Election:</b> _____	

**Privacy Act and Paperwork Reduction Act Notice**

We ask for the information on this form to carry out the Internal Revenue laws of the United States. To the extent you elect to defer payment of estate tax under Internal Revenue Code section 6166, we have determined that you are required to provide a bond in favor of the United States as security for that election. In lieu of a bond, you may elect to provide a lien under section 6324A. You are not required to elect to provide a lien as security for the deferral of payment of estate taxes. However, if you do make such an election you are required to provide the information requested on this form. We collect this information under the authority of Internal Revenue Code Section 6324A. This information is necessary to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Failure to provide the information may delay or prevent processing your request and may ultimately result in a denial of your election to defer estate tax under Internal Revenue Code Section 6166. Under section 6109, you must disclose the decedent's SSN.

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. However, section 6103 allows or requires the Internal Revenue Service to disclose or give such information shown on your Form 13925 to others as described in the Code. For example, routine uses of this information include giving it to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and states agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form and related schedules will vary depending on individual circumstances. The estimated average times are:

Recordkeeping 2 hr., 0 min.  
Learning about the law or the form 1 hr., 0 min.  
Preparing the form 0 hr., 30 min.  
Copying, assembling, and sending  
The form to the IRS 2 hr., 0 min.

If you have any comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6404, Washington, DC 20224. Do not send the tax form to this address.