

SUPPORTING STATEMENT  
Internal Revenue Service  
Application for Certificate Discharging Property Subject to Estate Tax Lien  
Form 4422  
OMB Control Number 1545-0328

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Internal Revenue Code (IRC) Section 6325(c) explains the process of the Secretary of the Treasury issuing a certificate of discharge for property subject to lien imposed by IRC Section 6324. Form 4422 is completed by either an executor, administrator, or other interested party for requesting release of any/all property of an estate from the Estate Tax Lien. It is used when property is being sold (for example a residence) and the title company needs a release of the estate tax lien to issue a title policy and close the sale of the property. Therefore, there is a time sensitive processing period imposed on IRS.

2. USE OF DATA

The information being collected will be used to determine the Government's lien interest in property being sold.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Form 4422 is available electronically on IRS.gov. However, based on the low filing volume it is not available for electronic filing at this time.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available for use or adaptation from another source.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

The collection of information requirement will not have a significant economic impact on a substantial number of small entities.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

The information requested on the form is needed to determine the amount of the Government's interest in property that is attached by the estate tax lien. There is a time sensitive processing period imposed on IRS. The agency would not be able to fulfill its obligation to release the lien if information was not collected.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

There are no special circumstances requiring data collection to be inconsistent with Guidelines in 5 CFR 1320.5(d)(2).

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

Periodic meetings are held between IRS personnel and representatives of the American Bar Association, the National Society of Public Accountants, the American Institute of Certified Public Accountants, and other professional groups to discuss tax law and tax forms. During these meetings, there is an opportunity for those attending to make comments regarding Form 4422.

On November 17, 2016, the Federal Register notice (81 FR 81246), made Form 4422 available for public comment. Comments were received suggesting changes to the form. The submitted comments have been taken under advisement. The comments and suggestions have been routed to the relevant parties and will be considered upon the next Form revision. Additionally, one of the organizations requested changes to internal procedures in order to address the complications faced by the executor, administrator, or other interested party. We have forwarded the suggestions to the appropriate parties to take the suggestions under advisement.

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

No payment or gift has been provided to any respondents.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by 26 USC 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Integrated Collection System (ICS)" system and a Privacy Act System of Records notice (SORN) has been issued for this system under:

Treas/IRS 24.030 CADE Individual Master File (IMF)

Treas/IRS 24.046 CADE Business Master File (BMF)

Treas/IRS 26.009 Lien Files, (open and closed)

Treas/IRS 26.013 Trust Fund Recovery Case/One Hundred Percent Penel

Treas/IRS 26.019 Taxpayer Delinquent Account (TDA) Files Treas/IRS 26.020 Taxpayer

Delinquency Investigation Files Treas/IRS 36.003 General Personnel and Payroll Records

Treas/IRS 44.003 Appeals Centralized Data System (ACD)

The Internal Revenue Service PIAs can be found at <https://www.irs.gov/uac/Privacy-Impact-Assessments-PIA> .

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

Authority	Collection Instrument	Number of Respondents	Annual Responses	Number of Responses	Time per Response (Hours)	Total Hours
6325(c)	Form 4422	3000	1	3000	.5	1500

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

There is no annual start-up costs associated with this collection.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

There is no printing or distribution costs. An electronic version of the form is posted to IRS.gov for download and use by the public/practitioner that need(s) the form. No charges are incurred for processing the request for discharge of property from the estate tax lien and there is no annualized cost to the federal government.

15. REASONS FOR CHANGE IN BURDEN

There is no change in the paperwork burden previously approved by OMB. We are making this submission to renew the OMB approval.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

There are no plans for tabulation, statistical analysis, and publication.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

We believe the public interest will be better served by not printing an expiration date on the form(s) in this package.

Printing the expiration date on the form will result in increased costs because of the need to replace inventories that become obsolete by passage of the expiration date each time OMB approval is renewed. Without printing the expiration date, supplies of the form could continue to be used.

The time period during which the current edition of the form(s) in this package will continue to be usable cannot be predicted. It could easily span several cycles of review and OMB clearance renewal. In addition, usage fluctuates unpredictably. This makes it necessary to maintain a substantial inventory of forms in the supply line at all times. This includes supplies owned by both the Government and the public. Reprinting of the form cannot be reliably scheduled to coincide with an OMB approval expiration date. This form may be privately printed by users at their own expense. Some businesses print complex and expensive marginally punched continuous versions, at their expense, for use in their computers. The form may be printed by commercial printers and stocked for sale. In such cases, printing the expiration date on the form

could result in extra costs to the users.

Not printing the expiration date on the form(s) will also avoid confusion among taxpayers who may have identical forms with different expiration dates in their possession.

For the above reasons we request authorization to omit printing the expiration date on the form(s) in this package.

We are requesting OMB approval for continued use of the prior version of the form(s) in this clearance package, so that late filers will have the previous versions available to them in future years.

#### 18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.

Note: The following paragraph applies to all of the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.