

Form <b>4422</b> (September 2016)	Department of the Treasury—Internal Revenue Service <b>Application for Certificate Discharging Property          Subject to Estate Tax Lien</b>	OMB Number 1545-0328
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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 (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 <input type="checkbox"/> Yes <input type="checkbox"/> No	If "Yes," give date it was filed _____	Amount of tax paid \$ _____
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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	_____	<b>Total Gross Estate</b>	\$ _____
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	_____
		<b>Total Deductions</b>	\$ _____

**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 <input type="checkbox"/> Yes <input type="checkbox"/> No	b. Request granted to defer payment of estate taxes <input type="checkbox"/> Yes <i>(Complete line c.)</i> <input type="checkbox"/> No	c. Payment deferred as provided by ("x" applicable box) <input type="checkbox"/> 6161 <input type="checkbox"/> 6166 <input type="checkbox"/> Other <i>(specify)</i> _____
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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.**

<b>Applicant Sign here</b>	Signature	Date signed
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Name and address of applicant	Name and address of attorney for applicant
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Relationship of applicant to estate <i>(Executor, Administrator, or other title)</i>	Phone number of applicant (        )	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. 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 408-283-1810, 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 appraisal 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.

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### 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.