

Form 4422 (February 2018)	Department of the Treasury—Internal Revenue Service Application for Certificate Discharging Property Subject to Estate Tax Lien	OMB Number 1545-0328
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Name of decedent (<i>last name, first name, middle initial</i>)	Decedent's Social Security Number (SSN)	Date of death
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Decedent's legal residence at time of death	Estate's Employer Identification Number (EIN)
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As provided by Internal Revenue Code § 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.

If Form 706 has not been filed, provide estimate of tax due \$ _____	If Form 706 has been filed, provide date _____	Amount of tax paid with filed or unfiled return \$ _____
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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		Gifts that will be reported or have been reported on Form 709	\$ _____
Mortgages, notes, and cash		Total Gross Estate	\$ _____
Insurance on decedent's life		Deductions	
Jointly owned property		Funeral and administrative expenses	\$ _____
Transfers during decedent's life		Debts of decedent	
Powers of appointment		Marital deduction	
Annuities		Other deductions	
		Charitable gifts and bequests	
		Total Deductions	\$ _____

If property is to be sold, transferred, or mortgaged, complete the following and see additional instructions below.

a. Election made to value certain farm and business real property as provided by IRC § 2032A <input type="checkbox"/> Yes <input type="checkbox"/> No	b. Request granted or will be requested 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 IRC § ("x" applicable box) <input type="checkbox"/> 6161 <input type="checkbox"/> 6163 <input type="checkbox"/> 6166 Amount paid with Form 4768 \$ _____
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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, 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
Attorney for Applicant Sign here ▶	Signature	Date signed

Name and address of applicant		Name and address of attorney for applicant
Relationship of applicant to estate <i>(Executor, Administrator, or other title)</i>	Phone number of applicant (_____) _____	Phone number of attorney for applicant (_____) _____
Physical address of the property being sold		Fax number of attorney for applicant (_____) _____
Title or Escrow Company used for settlement	Contact name	Phone number of contact (_____) _____

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

1. If property included in the gross estate is sold, the executor must request a discharge of the specified property from any applicable estate tax lien.

Submit your application **at least 45 days before the transaction date** 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, the physical address of property being sold and a preliminary title report for **each** parcel.

4. To facilitate timely processing of the application, 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 current title report and appraisal,
- Copy of the Form 706
- If return is not filed a draft of Form 706, and/or a copy of the inventory and appraisal reflecting all assets of the estate.
- Form 4768, Application for Extension of Time to File a return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes

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, telephone and fax 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.

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8. If Form 706 has not yet been filed or if the Internal Revenue Service has not completed our review of Form 706, we will determine on a case by case basis the amount of funds, if any, the estate will be required to either pre-pay from the sale proceeds or have held in escrow.
 9. 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
E-fax number: 877-477-9243

10. 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.