

**Notice of Election and Agreement to
Internal Revenue Code (IRC) 6324A Lien**

Decedent's name

Social security number (last 4 digits)

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 this election under IRC 6324A	\$	_____

(Attach evidence of current value)

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

A. As of the date of death of the decedent	\$	_____
B. As of the date of this election under IRC 6324A	\$	_____

(Attach evidence of the amount of current encumbrances)

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 annually provide the IRS with verification of the current value of this pledged property within 60 days of the end of the fiscal year (if the asset is an interest in a closely held business) or calendar year.

In accordance with IRC 6324A(d)(1), a notice of lien will be filed in the estate's name and in the grantor owner of record's name.

Pursuant to IRC 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 IRS on matters arising under IRC 6324A or IRC 6166. The agent's duties are described in Treasury Regulation 301.6324A-1(b)(4). The duties include furnishing the IRS with any requested information related to this agreement and notifying the IRS of any event that occurs which accelerates of the deferred tax.

Attach a completed Form 8821 or Form 2848 if the designated agent is not the executor.

Name _____

Street _____

City, State and Zip Code _____

Telephone number _____

Fax number _____

Signature of agent _____ Date _____

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 IRC 6324A.

_____ Signature	_____ Date	_____ Print name and title
_____ Signature	_____ Date	_____ Print name and title
_____ Signature	_____ Date	_____ Print name and title
_____ Signature	_____ Date	_____ Print name and title
_____ Signature	_____ Date	_____ Print name and title
_____ Signature	_____ Date	_____ Print name and title

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 IRC 6166, you may elect to voluntarily provide a consent to lien under IRC 6324A to provide collateral to the IRS in lieu of providing an IRC 6165 bond. 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 IRC 6324A. This information is necessary to ensure that you are complying with these laws and to allow us to determine if the proposed property to be subject to the lien, in lieu of a surety bond, meets the requirements of IRC 6324A and the related regulations. Failure to provide the information may delay or prevent processing your request and may ultimately result in a denial or termination of your election to defer estate tax under IRC 6166. Under IRC 6109, you must disclose the last four digits of the decedent's social security number.

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 IRC 6103. However, IRC 6103 allows or requires the IRS to provide 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 state agencies to enforce federal nontax criminal laws, or to federal tax 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 IRS, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6404, Washington, DC 20224. Do not send completed Form 13925 to this address.