Form **4422**
(Rev. July 2005)

Department of the Treasury – Internal Revenue Service

Application for Certificate Discharging Property Subject to Estate Tax Lien

Year legal residence was established

Name of decedent *(Last name, First name, Middle initial)*

Date of death

Decedent's legal residence at time of death

Decedent's social security number *(SSN)*

To: Area Director, 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 a part of, the gross estate of the decedent named above.

Form 706 has been filed	If "Yes," give date it was filed	Amount of tax paid
☐ Yes ☐ No		$

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 *(continued)***	
Real estate	$	All other property	
Stocks and bonds		**Total Gross Estate**	$
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	
		Total Deductions	$

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	b. Request granted to defer payment of estate taxes	c. Payment deferred as provided by *("x" applicable box)*
☐ Yes ☐ No	☐ Yes *(Complete Item c.)* ☐ No	☐ 6161 ☐ 6166 ☐ Other *(specify)* _____

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.

Applicant Sign here ►

Signature

Date signed

Name and address of applicant

Name and address of attorney for applicant

Relationship of applicant to estate *(Executor, Administrator, or other title)*

Phone number of applicant
( )

Phone number of attorney for applicant
( )

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

1. 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.

2. 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.

3. 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 appraisement reflecting all assets of the estate.

4. 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.

5. Provide the name, address, and telephone number of the closing attorney or representative of the settlement company.

6. The Area Director may request that you furnish additional information. The Area Director will have your application investigated to determine whether to issue the certificate and will let you know the outcome.

7. Submit ***in duplicate*** your written request and all accompanying documents to:

   Internal Revenue Service
   ATTN: Estate & Gift Tax Group Manager
   [***Address to the IRS Area Office nearest to where the decedent resided.***]

NOTE: You can also obtain the appropriate mailing address by calling the Toll-free number (866) 699-4083.