IRS Form 4422 Information
Last updated 2007

IRS Form 4422 is now required by the title companies when selling a piece of real property from a probate estate. See IRC §6324. IRS Form 4422 asks the IRS to release a lien as to a specific piece of property. If there is no lien for the IRS to release, then (so far) the IRS faxes us back stating no lien exists and the title company is happy.

Contact persons at the IRS for IRS Form 4422 -

If the Estate has filed IRS Form 706, then the IRS Form 4422 is sent to Technical Support where the return was filed. If the 706 is being filed for an Alaska decedent, then the Tech Support Group is -

Benny Cylar, Manager
300 N. Los Angeles Street
Mail Stop 5021
Los Angeles, CA 90012

If the Estate is NOT FILING IRS Form 706 or has not filed it yet, then we send the IRS Form 4422 to Seattle -

Carolyn Tucker, MS W103
Group Manager
Estate & Gift Tax Group
915 Second Avenue
Seattle, WA 98177
Phone: 206-220-5647
Fax: 206-220-5675

The form states you must send it in duplicate (w/ attachments). We have faxed the form with attachments and received a fax the next day. If you are in a hurry try the fax w/ a cover letter before duplicating all the attachments.

As to completing the Form 4422, you must have the Letters Testamentary, IRS Form 8821, Last Will (if any), Purchase Agreement and Proposed Settlement Statement and IRS Form 706 if applicable. If IRS Form 706 is not applicable then you really need to have your inventory done so you can complete the "mini-balance sheet" on Form 4422. Your client must sign the Form 4422 and you should also have them sign either a Form 8821 (Tax Information Authorization) or a Form 2848 (Power of Attorney) so you can deal directly with the IRS.

Marie Lozano [Marie.E.Lozano@irs.gov] who is the IRS Liaison Specialist in Anchorage may also be able to help if this procedure does not work.