MANLEY & BRAUTIGAM
ATTORNEYS AT LAW – A PROFESSIONAL CORPORATION

PETER B. BRAUTIGAM
MARIE P. EVANS
ROBERT L. MANLEY
JANE E. SAUER

OF COUNSEL
F. STEVEN MAHONEY

E-Mail: ***@mb.law.pro

[Date]

[Client Name]
[Address]
[City, State Zip]

Re: Estate of
Your Client Id.:

Dear _____:

At the request of _____, the title company, IRS Form 4422 (Application for Certificate Discharging Property Subject to Estate Tax Lien), is required before the title company will issue a title policy and close on the sale of _____.

The title company requires that you file IRS Form 4422 because Internal Revenue Code section 6324 provides that a special estate tax lien automatically attaches to property includable in a decedent's gross estate. The IRS is not required to record this lien or give any type of notice that the lien exists. The lien continues for a 10 year period.

Since the IRS may have an unrecorded lien on property, the title company will not know the lien exists and the title company will not issue a clean title policy until it obtains a Certificate of Discharge for the subject property. If the title company issues a clean title policy and an unrecorded lien existed, then the title company is at risk to pay to the IRS the amount of the unrecorded lien, penalties and interest.

We prepared the enclosed IRS Form 4422 based on information you have previously provided to us. Please note that IRS Form 4422 includes both probate and non-probate assets owned by the decedent. You will need to review IRS Form 4422 very carefully, and if it meets with your approval, please sign and date IRS Form 4422, and return it to our office. Like any document filed with the IRS, by signing this form you are acknowledging that the information on IRS Form 4422 is true, correct and complete.

By the title company requiring a Certificate of Discharge, closing will likely be delayed for a number of weeks or months depending on the response time by the IRS.

845 K STREET ANCHORAGE, ALASKA 99501 TELEPHONE: (907) 334-5600 FACSIMILE: (907) 334-9958

Sincerely,

MANLEY & BRAUTIGAM, P.C.

By:
[Name of Attorney]

Enclosure - Satisfaction and Release of Claim form, return envelope

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