### Instructions on How to Request a Certificate of Release of Federal Tax Lien



Section 6325(a) of the Internal Revenue Code directs us to release a Federal Tax Lien after a liability becomes fully paid or legally unenforceable. We also must release a lien when we accept a bond for payment of the tax.

If we have not released the lien within 30 days, you can ask for a Certificate of Release of Federal Tax Lien.

#### Requesting a Copy of the Certificate

If you have paid the tax you owed and have not received a copy of the Certificate of Release of Federal Tax Lien, you may call 1-800-913-6050 to check on the status of the release. If you prefer to write, see page 2 for the address to which your request should be mailed or faxed.

The certificate you receive will not show the official recording information. For a copy of the recorded certificate, you must contact the recording office where the Certificate of Release of Federal Tax Lien was filed.

#### **Requesting a Certificate of Release**

Requests for a Certificate of Release of Federal Tax Lien must be in writing. These should be mailed to IRS, Attn: Advisory Group Manager. Use Publication 4235, *Collection Advisory Group Addresses*, to determine where to mail your request.

Send your written request with any required documents to the appropriate address.

# Your request must contain the following information:

- 1. The date of your request,
- 2. The name and address of the taxpayer,
- 3. One copy of each Notice of Federal Tax Lien you want released,
- 4. Why the lien should be released, and
- 5. A telephone number with the best time for us to call you should we need additional information.

If you have paid the tax, enclose a copy of any of the following with your request:

- 1. An Internal Revenue receipt;
- 2. A canceled check;
- 3. A record of payment by electronic fund transfer; or
- 4. Any other acceptable proof of payment.

We may need to research your account to confirm you no longer have a liability. We will provide a release once we have done so.

If you have an immediate or urgent need for a Certificate of Release of Federal Tax Lien, visit or telephone your local IRS office. A list of local offices may be found on the IRS website at <u>www.irs.gov/localcontacts/index.html</u>. Be prepared to show proof of payment.

You can pay any unpaid tax with a certified check, cashier's check, or postal or bank money order to request an immediate issuance of the certificate of release. For other forms of payment, the certificate of release will be issued within 30 days of the liability being satisfied.

## **Centralized Lien Operations Address and Contact Numbers**

To request payoff or other general information about your Notice of Federal Tax Lien, including a copy of the certificate of release, send your written request with any required documentation to Centralized Lien Operations at the mailing address or fax number shown below:

Internal Revenue Service Centralized Lien Operations P.O. Box 145595 Stop 8420G Team *(enter Team Number from list below)* Cincinnati, OH 45250-5595

Telephone Number: 1-800-913-6050 Outside the United States: 267-941-1000

Hours: 8:00 a.m. to 5:00 p.m. based on U.S. time zone

State	Team	Fax Number	State	Team	Fax Number
Alabama	103	859-669-4954	Nebraska	201	859-669-4912
Alaska	201	859-669-4912	Nevada	201	859-669-4912
Arizona	201	859-669-4912	New Hampshire	103	859-669-4954
Arkansas	201	859-669-4912	New Jersey	102	859-669-5152
California	203	859-669-4931	New Mexico	201	859-669-4912
Colorado	201	859-669-4912	New York	103	859-669-4954
Connecticut	103	859-669-4954	North Carolina	102	859-669-5152
District of Columbia	104	859-669-4961	North Dakota	201	859-669-4912
Delaware	102	859-669-5152	Ohio	103	859-669-4954
Florida	101	859-669-3974	Oklahoma	104	859-669-4691
Georgia	101	859-669-3974	Oregon	203	859-669-4931
Hawaii	201	859-669-4912	Pennsylvania	102	859-669-5152
Idaho	203	859-669-4931	Puerto Rico	101	859-669-3974
Illinois	104	859-669-4961	Rhode Island	102	859-669-5152
Indiana	101	859-669-3974	South Carolina	104	859-669-4961
Iowa	101	859-669-3974	South Dakota	201	859-669-4912
Kansas	201	859-669-4912	Tennessee	104	859-669-4961
Kentucky	102	859-669-5152	Texas	201	859-669-4912
Louisiana	104	859-669-4961	Utah	201	859-669-4912
Maine	103	859-669-4954	Vermont	103	859-669-4954
Maryland	102	859-669-5152	Virginia	101	859-669-3974
Massachusetts	103	859-669-4954	Washington	203	859-669-4931
Michigan	102	859-669-5152	West Virginia	102	859-669-5152
Minnesota	104	859-669-4961	Wisconsin	104	859-669-4961
Mississippi	104	859-669-4961	Wyoming	201	859-669-4912
Missouri	104	859-669-4961			
Montana	201	859-669-4912	International	101	859-669-3974

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