

Form <b>4422</b> (Rev. October 1986)	Department of the Treasury - Internal Revenue Service <b>Application for Certificate Discharging          Property Subject to Estate Tax Lien</b>	
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Name of decedent <i>(last name, first name, middle initial)</i>	Date of death
Decedent's legal residence at time of death	Decedent's SSN
	Year legal residence was established

**To: District 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.

Has Form 706 been filed? <input type="checkbox"/> Yes <input type="checkbox"/> No	If "Yes," give date it was filed.	Amount of tax paid \$
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**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 <i>(Continued)</i>	
Real estate	\$	All other property	
Stocks and bonds		<b>Total Gross Estate</b>	\$
Mortgages, notes, and cash		<b>Deductions</b>	
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		Orphans' deduction	
Annuities		Charitable gifts and bequests	
		<b>Total Deductions</b>	\$

**If property is to be sold, transferred, or mortgaged, please complete the following:**

- (a) Have you made or will you make an election to value certain farm and business real property as provided by Code section 2032A?  
☐ Yes    ☐ No
- (b) Are you going to make a request or was your request already granted to defer payment of estate tax as provided by Code section 6161, 6166, or 6166A?    ☐ Yes    ☐ No
- (c) *(If "Yes," indicate which section.)*    ☐ 6161    ☐ 6166    ☐ 6166A

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.

<b>Applicant Sign Here</b>		Signature	Date signed
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Applicant's name and address	Name and address of applicant's attorney	
Applicant's relationship to estate <i>(Executor, Administrator, or other title)</i>	Applicant's phone no.	Phone no. of applicant's attorney

## Instructions

1. Attach a statement giving your reasons for applying for this certificate. *(If we have issued any other discharges on this estate, please include the dates and 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, in triplicate, for each parcel.
3. Attach any of the following documents that apply:

Short form of letters testamentary

Copy of will

Copy of sale contract.

## Privacy Act Notice

Under the Privacy Act of 1974, we must tell you:

- ▶ Our legal right to ask for the information and whether the law says you must give it.
- ▶ What major purposes we have in asking for it, and how it will be used.
- ▶ What could happen if we do not receive it.

The laws cover:

- ▶ Tax returns and any papers filed with them.
- ▶ Any questions we need to ask you so we can:
  - Complete, correct, or process your return.
  - Figure your tax.
  - Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If a return is not filed, or if we don't receive the information we ask for, the law provides that a penalty may be charged. And we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.