



Collection Advisory Offices

Contact Information

Use this publication to determine which office to contact with questions about certain collection-related topics, Notices of Federal Tax Lien and where to submit requests for lien-related certificates, such as those listed below.

You can find answers to many of your lien questions on www.irs.gov. There you can type a key word of your question in the search box and then choose a resulting page matching your topic. For example:

- For general lien information, type “lien” and select the “[Understanding a Federal Tax Lien](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Understanding-a-Federal-Tax-Lien)” page (www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Understanding-a-Federal-Tax-Lien).
- To get the total amount of your tax debt, type “account” and select the “[Your Online Account](http://www.irs.gov/payments/your-online-account)” page (www.irs.gov/payments/your-online-account). Select “Sign in to your Online Account” to create or access your account.

Topic	Instructions, Forms, or Additional Information*	Office to Contact
General question about a Notice of Federal Tax Lien	IRS website: Understanding a Federal Tax Lien	Centralized Lien Operation P.O. Box 145595, Stop 8420G Cincinnati, OH 45250-5595 Phone: 800-913-6050 Outside the U.S.: 859-320-3526 Fax: (855) 753-8177
Getting a lien release or lien payoff balance	Publication 1450, Instructions for Requesting a Certificate of Release of Federal Tax Lien IRS website: Your Online Account	
Selling or transferring property subject to the lien	Publication 783, How to Apply for a Certificate of Discharge of Property From Federal Tax Lien	<p>Note: Applications for Certificate of Discharge, Subordination, or Withdrawal of the NFTL may be submitted via IRS.gov through Your Online Account</p> <p>or by mail:</p> <p>Advisory Consolidated Receipts 7940 Kentucky Drive, Stop 2850A Florence, KY 41042-2915</p> <p>Fax: 844-201-8382</p>
Borrowing or refinancing using property subject to the lien	Publication 784, How to Prepare an Application for a Certificate of Subordination of Federal Tax Lien	
Withdrawing the notice of lien from the public record	Form 12277, Application for Withdrawal of Filed Form 668(Y), Notice of Federal Tax Lien	
Borrowing to purchase property when taxes are owed	Publication 785, Purchase Money Mortgages and Subordination of Federal Tax Lien	
Clarifying who the lien is against or what lien attaches	Publication 1024, How to Prepare an Application for a Certificate of Non-Attachment of Federal Tax Lien	
Foreclosure — Non-Judicial sale notices	Publication 786, Instructions for Preparing a Notice of Non-Judicial Sale and Application for Consent to Sale	
Foreclosure — General questions and Redeeming Property	IRS website: Understanding a Federal Tax Lien , Publication 487, How to Prepare an Application Requesting the U.S. Release Its Right to Redeem Property Secured by a Federal Tax Lien	
Selling or transferring property of an estate that files Form 706	Form 4422, Application for Certificate Discharging Property Subject to Estate Tax Lien	
Form 706 Tax Liens and IRC 2056A QDOT Collateral	IRS website: Frequently Asked Questions on Estate Taxes	
Requesting an Extension to Pay	Form 1127, Application for Extension of Time for Payment of Tax Due to Undue Hardship	

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Questions about lien on deceased taxpayer or proof of claim	IRS website: Deceased Person	Internal Revenue Service Control Point Monitor 3211 S. Northpointe Drive, Stop 22002 Fresno CA 93725-1959
Making a claim for refund of Trust Fund Recovery Penalty	Form 843, Claim for Refund and Request for Abatement	
Administrative claims; Question on issues not shown	IRS Website: Collection process: Filing or paying late	
Create/Terminate Fiduciary Relationship	Form 56, Notice Concerning Fiduciary Relationship IRS website: Where to file tax returns	IRS Service Center where the person for whom you are acting is required to file tax returns.

*Publications and Forms referenced above can be obtained through the IRS.gov website or the contact office.