

How to Prepare an Application for a

Certificate of Nonattachment of Federal Tax Lien

Since there is no standard form available for an application for a Certificate of Nonattachment of Federal Tax Lien, a computer-generated request will be considered as an application (*please, no handwritten requests*). Submit your request and accompanying attachments to:

IRS, Attn: Advisory Group Manager

(Address to the IRS office in which the lien was filed. Use Publication 4235, Technical Services (Advisory) Group Addresses, to determine where to mail your request.)

Please furnish the following:

1. The name and address of the person applying, under **section 6325(e)** of the Internal Revenue Code, for a certificate of nonattachment.
2. A description of the property for which you are requesting the certificate of nonattachment; **if real property is involved**, use the description in the title or deed of the property and give the complete address (*street, city, state, and ZIP code*).
3. A copy of each Notice of Federal Tax Lien or the following information as it appears on each filed notice:
 - a. The name of the Internal Revenue Office;
 - b. The name and address of the taxpayer against whom the notice was filed;
 - c. The date and place the notice was filed; and
 - d. The serial number shown on the notice of lien.

Under the Privacy Act of 1974, the furnishing of information requested in items 4, 5, and 6 is voluntary. It will be used to determine whether a certificate of nonattachment should be issued. ***Not providing the requested information may, in some cases, prevent the Advisory Group Manager from issuing a certificate.***

4. Your address at the time the notice of lien was filed, and how long you lived at that address.
5. Other residences and the dates you lived at each from the time the notice of lien was filed to the present.
6. Your social security number and that of your spouse.
7. The name, address and telephone number of your attorney or other representative, if any.
8. Any other information that might help the Advisory Group Manager decide whether a certificate of nonattachment should be issued, such as divorce judgment, partnership agreement or dissolution agreement.
9. A daytime telephone number where you may be reached.

You should include the following declaration over your signature and title:

“Under penalties of perjury, I declare that I have examined this application, including any accompanying schedules, exhibits, affidavits, and statements, and to the best of my knowledge and belief, it is true, correct, and complete.”

The Advisory Group Manager may require additional information before issuing the certificate.

