

How to Apply for a Certificate of Non-Attachment of Federal Tax Lien



Under Internal Revenue Code section 6325(e), a Certificate of Non-Attachment of Federal Tax Lien may be issued when any person is, or may be, injured by the appearance that a Federal tax lien attaches their property. A certificate of non-attachment is most commonly requested when a person with a similar name is confused for the taxpayer named on the Notice of Federal Tax Lien; however, a certificate of non-attachment can be requested for other situations to clarify the attachment of the lien to certain property.

Generally, a certificate of non-attachment is not needed to clarify whether the Federal tax lien attaches the property at the address shown on the notice of lien. The address shown under "Residence" is the last known mailing address of the taxpayer. The Federal tax lien attaching that property should only be in question if the taxpayer has or had an interest in that property.

There is no standard application form to request a Certificate of Non-Attachment of Federal Tax Lien. A letter providing the information detailed in this publication will be considered as an application.

Please furnish the following information:

1. Your name and address as the person applying for the certificate of non-attachment under section 6325(e) of the Internal Revenue Code.
2. An explanation as to why the certificate of non-attachment is needed.
3. A description of the property for which you are requesting the certificate of non-attachment. If real property is involved, provide a copy of the title or deed showing the legal description of the property and provide the complete address (street, city, state, and ZIP code).
4. A copy of each Notice of Federal Tax Lien in question or the following information as it appears on each filed notice:
 - The name and address of the taxpayer against whom the notice was filed;
 - The date and place the notice was filed; and
 - The serial number shown on the notice of lien.
5. A statement of whether the taxpayer named on the notice of lien has, or had, an interest in the property for which you are requesting the certificate of non-attachment.
6. Your relationship, if any, to the taxpayer against whom the notice was filed.
7. Your address at the time the notice of lien was filed and other addresses where you have lived since the notice of lien was filed.
8. Your social security number and that of your spouse, if applicable. Also, the employer identification number of any business you own.
9. Any other information that might help in deciding whether a certificate of non-attachment should be issued, such as any divorce decree, partnership agreement, or dissolution agreement that addresses property ownership.
10. A daytime telephone number where you may be reached.
11. The name, address and telephone number of your attorney or other representative, if any.
12. 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."

Additional information may be required before issuing the certificate. If your request for a certificate of non-attachment is denied, you will receive a letter advising you of the reason for the denial and your rights to appeal the decision.

Submit your letter request, and accompanying attachments, to:

Internal Revenue Service
Attn: Advisory Group Manager

at the address of the IRS office corresponding to where the Notice of Federal Tax Lien was filed. (See [Publication 4235](#), *Collection Advisory Group Addresses*, to determine the appropriate office.)

Privacy Act Notice: Sections 6001, 6011, 6109, and 6323 of the Internal Revenue Code authorize us to collect the information requested, including your social security number(s). Providing your social security number(s) is voluntary. We will use it to identify you and determine whether to issue the certificate of non-attachment.