

**Publication 1450**

# **Instructions for Requesting a Certificate of Release of Federal Tax Lien**





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Section 6325(a) of the Internal Revenue Code directs us to release a Federal tax lien within 30 days of when the liability is fully paid or becomes legally unenforceable, or the IRS accepts a bond for payment of the liability. When all the liabilities shown on the Notice of Federal Tax Lien are satisfied, we will issue a Certificate of Release of Federal Tax Lien for filing in the same recording office where the notice of lien was filed.

## **Requesting a Payoff**

If you have not satisfied your liability, you can get the balance due your tax debt through one of the following:

- Contacting the office assigned your account, if known
- Visiting the “View Your Account” page on IRS.gov  
(<http://www.irs.gov/payments/view-your-tax-account>)
- Requesting a payoff amount through the Centralized Lien Operation, as shown below

## **Requesting a Copy of the Certificate**

When a Certificate of Release is mailed to the recording office, a copy of the certificate will be mailed to your last known address. If you have not received a copy of the Certificate of Release after 30 days from satisfying your tax liability, you can check the status of the certificate by writing, faxing, or calling the Centralized Lien Operation:

Internal Revenue Service  
Centralized Lien Operation  
P.O. Box 145595, Stop 8420G  
Cincinnati, OH 45250-5595

Telephone Number: 800-913-6050  
Outside the United States: 859-320-3526  
Fax number: 855-753-8177

The copy of 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**

If the federal tax lien has not been released within 30 days of satisfying your tax liability, you can request a Certificate of Release of Federal Tax Lien. The request must be in writing and should be mailed to the Collection Advisory Group servicing your area. See Publication 4235, *Collection Advisory Group Addresses*, to determine the address to mail your request.

Your request must contain the following information:

- The date of your request
- The name and address of the taxpayer
- A telephone number with the best time for us to call you should we need additional information
- A copy of each Notice of Federal Tax Lien you want released
- An explanation why the lien should be released
- If applicable, a copy of the canceled check or other proof of payment

We may need to research your account. We will provide a certificate of release once we have confirmed your liability is satisfied.

If you have an immediate or urgent need for a Certificate of Release of Federal Tax Lien, you can visit or telephone the local IRS office. A list of local offices, their available services, and their hours of operation may be found on IRS.gov by searching "Local Contacts." When

visiting the IRS office, be prepared to show proof of payment or other documentation that demonstrates your liability has been satisfied.

Should there be an unpaid balance on your liability, you must pay the balance with guaranteed funds for the Certificate of Release to be immediately issued.

Guaranteed funds include a certified check, cashier's check, official bank check, or an acceptable money order (such as a postal or bank money order). For other forms of payment, the certificate of release will be issued within 30 days of the liability being satisfied.

## **Additional Information**

You can find other information about the Federal tax liens on IRS.gov by searching "liens."

For questions about a specific Notice of Federal Tax Lien, contact the Centralized Lien Operation or Collection Advisory Group as directed above.

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