How to Apply for a 
Certificate of Subordination of Federal 
Estate Tax Lien Under Section 6325(d) 
of the Internal Revenue Code

Since there is no standard form available for an application 
for a certificate of subordination of Federal Estate tax lien, 
a typewritten request will be considered an application. 
Submit your typewritten request and all accompanying 
documents to:

Address application to:
Internal Revenue Service
Advisory Estate Tax Lien Group
55 South Market St. Mail Stop 5350
San Jose, CA 95113-2324
Attn: Group Manager
E-fax number: 877-477-9243

Give date of application:
Please give the name and address of the person applying, 
under section 6325(d) of the Internal Revenue Code, for a 
certificate of subordination. Give the name and address of 
the decedent at the time of death and describe the property 
as follows:

1. Give a detailed description, including the location, of the 
   property for which you are requesting the certificate of 
   subordination. If real property is involved, use the description 
   contained in the title or deed to the property, and the complete 
   address (street, city, State, and ZIP code).

2. Attach a copy of each notice of Federal estate tax lien, or 
furnish the following information as it appears on each filed 
otice of Federal tax lien:
   a. The name of the Internal Revenue Area;
   b. The name and address of the taxpayer against whom the notice 
      was filed;
   c. Serial number shown on the lien;
   d. Taxpayer's identification number shown on the lien;
   e. The date and place the notice was filed;
   f. In lieu of the above, a preliminary title report may be substituted 
      listing the required information.

3. Describe the encumbrance to which the Federal estate tax lien 
is to be subordinated, including:
   a. The present or proposed amount of the encumbrance, or both;
   b. The nature of the encumbrance (such as mortgage, assignment, 
      etc.);
   c. The date the transaction is to be completed.

4. List the encumbrances (or attach a copy of the instrument that 
created each encumbrance) on all the property subject to the 
estate tax lien, that you believe has priority over the estate tax 
lien. For each encumbrance show:
   a. The name and address of the holder;
   b. A description of the encumbrance;
   c. The date of the agreement;
   d. The date and place of any recording;
   e. The original principal amount and the interest rate;
   f. The amount due, if known, as of the date of the application for 
certificate of subordination (show costs and accrued interest 
separately);
   g. Your family relationship, if any, to the holder(s) of any other 
encumbrances on the property.

Also show the following:
5. An estimate of the fair market value of the property for which 
you would like a certificate of subordination, the basis of this 
estimate, and a separate estimate of any remaining property 
subject to the estate tax lien.

6. The name, address, and social security numbers of the 
decedent's estate or any qualified heir(s) of property subject to 
the notice of Federal estate tax lien.

7. If the applicant or the applicant's legal representative is not 
the agent designated by the estate, executor or the qualified 
heir(s) for dealings with Internal Revenue Service regarding 
the property, submit a written authorization for the applicant or 
representative to apply for a subordination of the estate tax lien.

8. The purpose of the loan for which the subordination is sought.

9. The amount of money to be loaned to the applicant, the terms 
of repayment, and the exact name of address of the lender. 
Please include the name and telephone number of a contact 
person in the lender's office.

10. A daytime telephone number where you can be reached.

11. The name, address, and telephone number of your attorney or 
other legal representative.

12. Make 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.”