



Collection Advisory Group Numbers and Addresses

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

You can find answers to many of your lien questions on our website www.irs.gov. There you can type a key word or phrase 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” page (<http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Understanding-a-Federal-Tax-Lien>).
- To get the total amount of your tax debt, type “balance owed” and select the “Finding Out How Much You Owe” page (<http://www.irs.gov/payments/finding-out-how-much-you-owe>).
- For information about decedent situations and federal estate tax liens, type “deceased” and select the “Deceased Taxpayers – Probate, Filing Estate and Individual Returns, Paying Taxes Due” page (<http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Deceased-Taxpayers-Probate-Filing-Estate-and-Individual-Returns-Paying-Taxes-Due>).

If you cannot find an answer on our website or if you need specific case assistance, contact our offices as shown below.

Topic	Instructions, Forms, or Additional Information*	Office to contact
General lien questions, requests for lien payoff balance	IRS website	Centralized Lien Operation
Release of Federal Tax Lien	Publication 1450, Instructions on How to Request a Certificate of Release of Federal Tax Lien	Centralized Lien Operation
Discharge of Property from Federal Tax Lien	Publication 783, Instructions on how to apply for a Certificate of Discharge of Property From Federal Tax Lien	Advisory office for state where the property is located
Non-Attachment of Federal Tax Lien	Publication 1024, How to Prepare an Application for a Certificate of Non-Attachment of Federal Tax Lien	Advisory office for state where the notice of lien is filed
Subordination of Federal Tax Lien	Publication 784, How to Prepare an Application for a Certificate of Subordination of Federal Tax Lien	Advisory office for state where the property is located
Withdrawal of Notice of Federal Tax Lien	Form 12277, Application for Withdrawal of Filed Form 668(Y), Notice of Federal Tax Lien	Advisory office for state where the taxpayer resides
Withdrawal of Notice of Federal Tax Lien – after lien released	Form 12277, Application for Withdrawal of Filed Form 668(Y), Notice of Federal Tax Lien	Centralized Lien Operation
Foreclosure of property—Redemption Issues	Publication 487, How to Prepare an Application Requesting the United States to Release Its Right to Redeem Property Secured by a Federal Tax Lien	Advisory office for state where the notice of lien is filed
Foreclosure of property—Non-judicial sales	Publication 786, Instructions for Preparing a Notice of Non-Judicial Sale and Application for Consent to Sale	Advisory office for state where the notice of lien is filed
General questions regarding liens on deceased taxpayers	IRS website	Advisory office for state where the taxpayer last resided

*Publications and Forms referenced above may be obtained through the [IRS.gov](http://www.irs.gov) website or the contact office. Certain topics also have supplemental instructional videos at <http://www.irsvideos.gov/Professional/IRSLiens>.

See page two for the complete listing and contact information for each Advisory Office.

On page two, match the number for the applicable State with the associated Advisory office.

- Send requests for lien-related certificates (“Lien”), such as discharges, subordinations, non-attachments, and withdrawals, to the first Advisory office listed for the State.
- Send all other correspondence (“Other”), such as claims, non-judicial sale notices, and redemption inquiries, to the second Advisory office listed for the State.

Address correspondence to IRS Advisory Group.

Contact information for the Centralized Lien Operation is as follows:

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

Phone: 800-913-6050
Phone (outside the U.S.): 859-669-4811
FAX: 855-753-8177

Advisory Offices

Match the number for the applicable State with the associated Advisory office. See page one for instructions.

State	Lien	Other	State	Lien	Other	State	Lien	Other
Alabama	8	10	Kansas	8	14	Ohio	19	19
Alaska	1	28	Kentucky	19	19	Oklahoma	6	20
Arizona	1	1	Louisiana	8	10	Oregon	1	28
Arkansas	8	24	Maine	16	23	Pennsylvania (East)	7	21
California (North, Central)	2	2	Maryland	7	11	Pennsylvania (West)	16	22
<i>Includes Central Coast/Valley, Fresno, San Francisco</i>			Massachusetts	16	23	Rhode Island	16	23
California (South)	3	3	Michigan	19	12	South Carolina	7	18
<i>Includes Los Angeles, San Bernardino, San Diego</i>			Minnesota	8	13	South Dakota	8	13
Colorado	1	4	Mississippi	8	10	Tennessee	8	24
Connecticut	16	23	Missouri	8	14	Texas (North)	8	25
Delaware	7	21	Montana	1	4	<i>Includes Dallas, Ft. Worth, Lubbock, Midland, Odessa</i>		
District of Columbia	7	11	Nebraska	8	13	Texas (South)	6	26
Florida (North)	6	5	Nevada	1	1	<i>Includes Houston, Austin, Beaumont, El Paso, Waco</i>		
<i>Includes Tallahassee, Jacksonville, Orlando</i>			New Hampshire	16	23	Utah	1	4
Florida (South)	6	6	New Jersey	19	15	Vermont	16	23
<i>Includes Ft. Lauderdale, Miami</i>			New Mexico	1	1	Virginia	7	27
Georgia	7	7	New York (City, East)	16	16	Washington	1	28
Hawaii	1	28	<i>Includes New York City and surrounding counties</i>			West Virginia	19	19
Idaho	1	4	New York (Central, West)	16	17	Wisconsin	8	29
Illinois	8	8	<i>Includes Albany, Buffalo, Upper Hudson Valley</i>			Wyoming	1	4
Indiana	8	9	North Carolina	7	18	International	6	6
Iowa	8	13	North Dakota	8	13	<i>Includes Puerto Rico, U.S. Possessions & Territories</i>		

#	Address	Phone/Fax
1	4041 N. Central Ave., Suite 112, MS 5021PHX, Phoenix, AZ 85012	Ph 602-636-9358 Fx 877-477-9225
2	1301 Clay St., Suite 1410S Oakland, CA 94612	Ph 510-907-5173 Fx 877-477-9228
3	24000 Avila Rd., MS 5905 Laguna Niguel, CA 92677	Ph 949-575-6425 Fx 877-477-9239
4	1999 Broadway, MS 5021DEN Denver, CO 80202-2490	Ph 303-603-4570 Fx 877-477-9236
5	400 West Bay St. Stop 5710 Jacksonville, FL 32202	Ph 904-665-0832 Fx 855-851-8234
6	7850 SW 6th Court, MS 5780 Plantation, FL 33324	Ph 954-991-4008 Fx 855-851-8235
7	401 W. Peachtree St., NW, Stop 333-D Atlanta, GA 30308	Ph 470-639-2495 Fx 855-847-7741
8	Stop 5012 CHI, 230 S. Dearborn, Rm 2630 Chicago, IL 60604	Ph 312-292-2892 Fx 877-477-8752
9	Stop SB 461, 575 N. Pennsylvania St. Indianapolis, IN 46204	Ph 414-231-2121 Fx 877-477-9261
10	1555 Poydras St, Suite 220-Stop 65 New Orleans, LA 70112-3747	Ph 504-202-9630 Fx 504-202-9812
11	31 Hopkins Plaza, MS 1150 Baltimore, MD 21201	Ph 443-853-5417 Fx 855-851-8233
12	985 Michigan Ave., Stop 47 Detroit, MI 48226	Ph 313-234-2398 Fx 313-234-2261
13	M/S 5900, 30 E. 7th St., Suite 1222 St. Paul, MN 55101-4940	Ph 314-339-1604 Fx 877-477-9247
14	Stop 5333STL, Rm 9.203, 1222 Spruce St. St. Louis, MO 63103	Ph 314-339-1604 Fx 877-477-9247
15	4 Paragon Way, Suite 2 Freehold, NJ 07728	Ph 973-921-4283 Fx 855-564-8324

#	Address	Phone/Fax
16	290 Broadway, MS 05-A New York, NY 10007	Ph 212-436-1046 Fx 877-477-8744
17	11A Clinton Ave., Suite 521 Albany, NY 12207	Ph 518-242-5404 Fx 518-242-5944
18	4905 Koger Blvd. Suite 102, MS #8 Greensboro, NC 27407	Ph 336-690-6095 Fx 855-847-7742
19	550 Main St., Room 3411 Cincinnati, OH 45202	Ph 513-975-6685 Fx 855-807-0661
20	55 N. Robinson, MS 5021 OKC Oklahoma City, OK 73102	Ph 405-982-6604 Fx 855-564-4242
21	600 Arch St., Room 3259 Philadelphia, PA 19106	Ph 212-436-1299 Fx 855-847-7739
22	1000 Liberty Ave., Room 704 Pittsburgh, PA 15222	Ph 412-404-9700 Fx 877-477-8750
23	380 Westminster St., 4 th floor Providence, RI 02903	Ph 617-316-2608 Fx 877-477-8740
24	801 Broadway, MDP 53 Nashville, TN 37203	Ph 615-250-5797 Fx 877-477-9209
25	1100 Commerce St., Mail Code 5028 DAL Dallas, TX 75242	Ph 214-413-5349 Fx 877-477-9223
26	1919 Smith St., 5021 HOU Houston, TX 77002	Ph 713-209-4399 Fx 713-209-3877
27	400 N. 8th St., Room 898, Box 75 Richmond, VA 23219	Ph 804-916-8039 Fx 855-851-8233
28	915 2nd Ave, MS W245 Seattle, WA 98174	Ph 206-946-3080 Fx 877-477-9227
29	Stop 5303MIL, 211 W. Wisconsin Ave Milwaukee, WI 53203	Ph 414-231-2121 Fx 877-477-9261