

Certificate of Release of Federal Tax Lien

Section 6325(a) of the Internal Revenue Code directs us to release a Federal Tax Lien after a tax liability becomes fully paid or legally unenforceable. We also must release a lien when we accept a bond for payment of the tax.

If we haven't released the lien within thirty days, you can ask for a Certificate of Release of Federal Tax Lien.

Requesting A Copy of the Certificate

If you have paid the tax you owed and have not received a copy of the Certificate of Release of Federal Tax Lien, you may write or call your local Lien Processing Unit. Sheet 2 provides a listing of the offices where you can obtain a copy of the certificate. Locate the state where you live to obtain the phone number or the appropriate address.

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.

Other Requests

Requests for certificates of release for any other reason should be mailed to IRS, Attn: Technical Services Group Manager. Use Publication 4235, Technical Services Group Addresses, to determine where to mail your request.

Send your written request with any required documents to the appropriate address.

Your request must contain the following information:

1. The date of your request;
2. The name and address of the taxpayer;
3. One copy of each Notice of Federal Tax Lien you want released; and
4. Why you want us to release the lien.

If you've paid the tax, enclose a copy of either of the following:

1. An Internal Revenue receipt;
2. A canceled check; or
3. Any other acceptable proof.

Please include a telephone number with the best time for us to call you should we need additional information.

We may need to research your account to confirm you no longer have a liability. We will provide a release once we have done so.

If you have an immediate or urgent need for a Certificate of Release of Federal Tax Lien, visit or telephone your local IRS office. Be prepared to show proof of payment.

You can pay any unpaid tax with a certified check, cashier's check, or postal or bank money order to receive the certificate of release.



Case Processing Addresses

If the Taxpayer Resides in	Send Correspondence to: IRS, Attn: CSP	Telephone	Fax Number
Connecticut	135 High Street, Hartford, CT 06103	860-756-4451	860-756-4499
Maine, Massachusetts, New Hampshire	135 New Sudbury STOP 20825 Boston, MA 02203	617-316-2575	617-316-2600
Rhode Island Vermont		860-756-4451 617-316-2575	860-756-4499 617-316-2600
Manhattan	110 West 44 th Street, 3 rd Floor, New York, NY 10036	212-719-8239	212-719-6486
Brooklyn	625 Fulton Street, 4 th Floor, Brooklyn, NY 11201	718-488-2818	718-488-2768
Buffalo	111 Huron Street, 3 rd Floor, Buffalo, NY 14202	716-961-5115	716-961-5347
Pennsylvania	Federal Towers, 1001 Liberty Avenue — Suite 1300 Pittsburgh, PA 15222	412-395-5265	412-395-5263
Springfield Newark	P.O. Box 722, Springfield, NJ 07081	973-921-4292 973-921-4342	973-921-4363 973-921-4363
Delaware, Maryland District of Columbia	31 Hopkins Plaza, Fallon Room 1120, Baltimore, MD 21203	410-962-1871	410-962-9295
Virginia	400 North 8 th Street, Room 898, Richmond, VA 23240	804-916-8040	804-916-8060
North Carolina South Carolina	320 Federal Place, Room 335, Greensboro, NC 27401	336-378-2090	336-378-2391
Florida	400 West Bay Street, STOP 4900, Jacksonville, FL 32202	904-665-1102	904-665-1815
Ohio, Kentucky	550 Main Street, Room 3405, Cincinnati, OH 45202	513-263-3121	513-263-3135
Michigan West Virginia	985 Michigan Avenue, 9 th Floor, Detroit, MI 48226	313-234-1322	313-234-1225
Illinois Indiana	230 So. Dearborn Street, Mail Stop 5015 CHI, Chicago, IL 60604	312-566-2919	312-566-2826
Wisconsin	310 W. Wisconsin Ave., Mail Stop 5304 MIL, Milwaukee, WI 53202	414-297-1792	414-297-1398
Alabama Louisiana Mississippi	600 So. Maestri Place, STOP 49, New Orleans, LA 70130	504-558-3232	504-558-3185
Arkansas Georgia Tennessee	801 Broadway, MDP 35, Nashville, TN 37203 801 Broadway, MDP 148, Nashville, TN 37203	615-250-5220 615-250-5837	615-250-5391 615-250-6008
Missouri Kansas Iowa	1222 Spruce Street, Mail Stop 4700 STL, St. Louis, MO 63103	314-612-4081	314-612-4304
Nebraska Minnesota North Dakota South Dakota	316 No. Robert Street, Mail Stop 4045, St. Paul, MN 55101	651-312-8080	651-312-7790
Austin Houston	MS 5023AUS, 300 East 8 th Street, Austin, TX 78701	512-499-5231	512-499-5323
Dallas Fort Worth North Texas Area	MS 5030DAL, 1100 Commerce Street, Dallas, TX 75242	214-413-5272	214-413-5478
Oklahoma City Tulsa	MS 4060 OKC, 55 No. Robinson Street, Oklahoma, OK 73102	405-297-4605	405-297-4616
Montana, Utah, Colorado, Wyoming	MS 5355 DEN, 600 17 th Street, Denver, CO 80202	303-446-1447	303-446-1425
Arizona New Mexico Nevada	MS 5923 PHX, 210 East Earll Drive, Phoenix, AZ 85012	602-207-8597	602-207-8517
Alaska, Hawaii, Idaho, Oregon, Washington	915 Second Ave., Mail Stop W246, Seattle, WA 98174	206-220-5596	206-220-5737
California (Central)	STOP 5520, 5104 No. Blythe Street, Suite 102, Fresno, CA 93722	559-452-3262	559-271-3157
California (Southern)	24000 Avila Road, Mail Stop 5720, Laguna Niguel, CA 92677	949-389-4225	949-389-5005
California (Northern) Los Angeles	STOP 5520, 5104 No. Blythe Street, Fresno, CA 93722 300 No. Los Angeles Street, STOP 4002, Los Angeles, CA 90012	510-637-3505 213-576-4002	510-637-2859 213-576-4001
Puerto Rico	Mercantil Plaza Building, 2 Ponce DeLeon Avenue, Room 1014, San Juan, PR 00918	787-759-4576	787-759-4580



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