

A 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 Lien. Send your written request with any required documents to:

District Director of Internal Revenue Service
(Address to District in which the lien is filed)

Attention: Chief, Special Procedures

We need your request to contain the following information:

- A. The date of your request;
- B. The name and address of the taxpayer;
- C. One copy of each notice of Federal Tax Lien you want released; and
- D. 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 Service receipt;
2. A canceled check;
3. Any other acceptable proof.

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

For an immediate or urgent Certificate of Release of Federal Tax Lien, visit or telephone the district office that filed the Notice of Federal Tax Lien. Be prepared to show proof of payment.

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

