

# How to Apply for a Certificate of Subordination of Federal Estate Tax Lien Under Section 6325(d)(3) 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:

**Technical Services Advisory Group Manager  
Internal Revenue Service**  
(Address to the IRS office that filed the lien.  
Use Publication 4235, Technical Services  
(Advisory) Group Addresses, to determine  
where to mail your application.)

## Give date of application:

Please give the name and address of the person applying, under section 6325(d)(3) 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 notice 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 number of the 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 qualified heir(s) for dealings with Internal Revenue Service regarding the specially valued property, submit a written authorization from the designated agent 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 and 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."

