Title Chat

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Need a Release from the Internal Revenue Service?

What does one need to do when a title commitment requires that an Internal Revenue Lien be released? The Internal Revenue Service ("IRS") is required by law to timely release fully paid or unenforceable liens. It has established nationwide standardized procedures to expedite requests for lien discharge, release and subordination. If a taxpayer paid the tax, interest and penalties, and did not receive a copy of the *Certificate of Release of The Federal Tax Lien*, the taxpayer or an authorized representative may call the Centralized Lien Processing Unit ("the Unit") of the IRS, located in Cincinnati, Ohio, at the toll-free number 800-913-6050.

To become authorized, persons such as realtors, title companies and attorneys, must obtain either

Form 2848--Power of Attorney and Declaration of Representative, or
Form 8821--Tax Information Authorization,

signed by the taxpayer and then submit it to the Unit.

A request to pay off a federal tax lien can be sent in to the Unit by mail or by fax. If by mail to:

Internal Revenue Service
CCP-Lien Unit
P.O. Box 145595
Stop 8420G (Team ____)
Cincinnati, OH 45250-5595

If you are located in:

Arizona, Colorado, Illinois, Minnesota, Nevada or Wisconsin, place the number 206 after Team.
California, place the number 207 after Team.
The District of Columbia, Delaware, Florida, Maryland or Virginia, place the number 201 after Team.
New Jersey or Pennsylvania, place the number 202 after Team.
Rhode Island, place the number 203 after Team.
Texas, place the number 205 after Team.

If by fax, the request should be sent to:

859-669-5152 for Arizona, Colorado, Illinois, Minnesota, Nevada, New Jersey and Wisconsin;
859-669-3805 for the District of Columbia, Delaware and Florida, Maryland, Texas and Virginia;
859-669-4954 for California and Rhode Island.

When requesting a balance due to pay off a federal tax lien provide the following:

Name of Taxpayer
Social Security Number and/or Employer Identification Number
The date for the requested computation to be computed through
Who you are including your telephone number and address.

Pay off letters will be mailed and not faxed. One copy of the payoff letter must be returned with payment to ensure proper application and timely release of lien. It may take up to 14 days to process a request.

Title Chat is published monthly by North American Title Insurance Corporation, a member of the North American Title Group of companies for distribution to North American Title Group's employees and customers. Topics will include closing issues, title and title insurance issues and title insurance business issues; and are intended to make the reader aware of the issues discussed. It should not be construed as giving a legal opinion on the issues being discussed; but rather as addressing situations encountered in its business and sometimes offering solutions based upon applicable case or statutory law that the reader may be unaware of. North American Title Insurance Corporation assumes no liability for any incorrect statements made herein.

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