

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.

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

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

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	Phone: 800-913-6050
P.O. Box 145595, Stop 8420G	Phone (outside the U.S.): 859-669-4811
Cincinnati, OH 45250-5595	FAX Number: 855-753-8177

You can find more information about federal tax liens on our website www.irs.gov by typing “lien” in the search box and selecting the “Understanding a Federal Tax Lien” page. You can go directly to the page using the following address:

<http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Understanding-a-Federal-Tax-Lien>

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

Information about decedent situations and federal estate tax liens can be found on www.irs.gov by typing “deceased” in the search box and selecting the “Deceased Taxpayers – Probate, Filing Estate and Individual Returns, Paying Taxes Due” page. You can go directly to the page using the following address: <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Deceased-Taxpayers-Probate-Filing-Estate-and-Individual-Returns-Paying-Taxes-Due>.

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	3	11	Kansas	9	15	Ohio	20	20
Alaska	1	29	Kentucky	20	20	Oklahoma	7	21
Arizona	1	1	Louisiana	3	11	Oregon	1	29
Arkansas	9	25	Maine	17	24	Pennsylvania (East)	8	22
California (North)	2	2	Maryland	8	12	Pennsylvania (West)	17	23
<i>Includes San Francisco, Monterey, Madera Counties</i>			Massachusetts	17	24	Rhode Island	17	24
California (Los Angeles)	2	4	Michigan	20	13	South Carolina	8	19
<i>Includes LA, San Luis Obispo, Fresno, Kern Counties</i>			Minnesota	9	14	South Dakota	9	14
California (South)	2	3	Mississippi	3	11	Tennessee	9	25
<i>Includes San Diego, Orange, San Bernardino Counties</i>			Missouri	9	15	Texas (North)	3	26
Colorado	1	5	Montana	1	5	<i>Includes Dallas, Ft. Worth, Lubbock, El Paso, Midland</i>		
Connecticut	17	24	Nebraska	9	14	Texas (South)	3	27
Delaware	8	22	Nevada	1	1	<i>Includes Austin, Houston, Beaumont, Waco</i>		
District of Columbia	8	12	New Hampshire	17	24	Utah	1	5
Florida (North)	7	6	New Jersey	20	16	Vermont	17	24
<i>Includes Tallahassee, Jacksonville, Orlando</i>			New Mexico	1	1	Virginia	8	28
Florida (South)	7	7	New York (City East)	17	17	Washington	1	29
<i>Includes Ft. Lauderdale, Miami</i>			<i>Include New York City & surrounding counties</i>			West Virginia	20	20
Georgia	8	8	New York (Central, West)	17	18	Wisconsin	9	30
Hawaii	1	29	<i>Includes Albany, Buffalo, Upper Hudson Valley</i>			Wyoming	1	5
Idaho	1	5	North Carolina	8	19	International	7	7
Illinois	9	9	North Dakota	9	14	<i>Includes Puerto Rico, U.S. Possessions & Territories</i>		
Indiana	9	10						
Iowa	9	14						

#	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 949-389-4122 Fx 877-477-9239
4	300 N. Los Angeles St., Stop 5021 Los Angeles, CA 90012	Ph 213-372-4545 Fx 877-477-9228
5	1999 Broadway, MS 5021DEN Denver, CO 80202-2490	Ph 303-603-4570 Fx 877-477-9236
6	400 West Bay St. Stop 5710 Jacksonville, FL 32202	Ph 904-665-0832 Fx 855-851-8234
7	7850 SW 6th Court, MS 5780 Plantation, FL 33324	Ph 954-991-4008 Fx 855-851-8235
8	401 W. Peachtree St., NW, Stop 333-D Atlanta, GA 30308	Ph 470-639-2495 Fx 855-847-7741
9	Stop 5012 CHI, 230 S. Dearborn, Rm 2630 Chicago, IL 60604	Ph 470-639-2417 Fx 877-477-8752
10	Stop SB 461, 575 N. Pennsylvania St. Indianapolis, IN 46204	Ph 414-231-2121 Fx 877-477-9261
11	1555 Poydras St, Suite 220-Stop 65 New Orleans, LA 70112-3747	Ph 504-202-9630 Fx 504-202-9812
12	31 Hopkins Plaza, MS 1150 Baltimore, MD 21201	Ph 443-853-5417 Fx 855-851-8233
13	985 Michigan Ave., Stop 47 Detroit, MI 48226	Ph 313-234-2398 Fx 313-234-2261
14	M/S 5900, 30 E. 7th St., Suite 1222 St. Paul, MN 55101-4940	Ph 314-339-1604 Fx 877-477-9247
15	Stop 5333STL, Room 9.203 1222 Spruce St., St. Louis, MO 63103	Ph 314-339-1604 Fx 877-477-9247

#	Address	Phone/Fax
16	4 Paragon Way, Suite 2 Freehold, NJ 07728	Ph 973-921-4283 Fx 732-761-3342
17	290 Broadway, MS 05-A New York, NY 10007	Ph 212-436-1046 Fx 877-477-8744
18	11A Clinton Ave., Suite 521 Albany, NY 12207	Ph 518-242-5404 Fx 518-242-5944
19	4905 Koger Blvd. Suite 102, MS #8 Greensboro, NC 27407	Ph 336-690-6095 Fx 855-847-7742
20	550 Main St., Room 3411 Cincinnati, OH 45202	Ph 513-263-3197 Fx 855-807-0661
21	55 N. Robinson, MS 5021 OKC Oklahoma City, OK 73102	Ph 405-982-6604 Fx 855-564-4242
22	600 Arch St., Room 3259 Philadelphia, PA 19106	Ph 212-436-1299 Fx 855-847-7739
23	1000 Liberty Ave., Room 704 Pittsburgh, PA 15222	Ph 412-404-9700 Fx 877-477-8750
24	380 Westminster St., 4th floor Providence, RI 02903	Ph 617-316-2608 Fx 877-477-8740
25	801 Broadway, MDP 53 Nashville, TN 37203	Ph 615-250-5797 Fx 877-477-9209
26	1100 Commerce St., Mail Code 5028 DAL Dallas, TX 75242	Ph 214-413-5349 Fx 877-477-9223
27	1919 Smith St., 5021 HOU Houston, TX 77002	Ph 713-209-4399 Fx 713-209-3877
28	400 N. 8th St., Room 898, Box 75 Richmond, VA 23219	Ph 804-916-8039 Fx 855-851-8233
29	915 2nd Ave, MS W245 Seattle, WA 98174	Ph 206-946-3080 Fx 877-477-9227
30	Stop 5303MIL, 211 W. Wisconsin Ave Milwaukee, WI 53203	Ph 414-231-2121 Fx 877-477-9261