

# Numbers and Addresses



This publication should be used when you need to contact a local Collection Advisory office. You can also use this publication to determine the 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	IRS website (see links below)	Centralized Lien Operation
Request for payoff balance of Federal Tax Lien	IRS website (see links below)	Centralized Lien Operation
Release of Federal Tax Lien	Publication 1450, Instructions on How to Request a Certificate of Release of Federal Tax Lien	Centralized Lien Operation
Discharge of Property from Federal Tax Lien	Publication 783, Instructions on how to apply for a Certificate of Discharge of Property From Federal Tax Lien	Advisory office where the property is located
Non-attachment of Federal Tax Lien	Publication 1024, How to Prepare an Application for a Certificate of Non-attachment of Federal Tax Lien	Advisory office where the notice of lien is filed
Subordination of Federal Tax Lien	Publication 784, How to Prepare an Application for a Certificate of Subordination of Federal Tax Lien	Advisory office where the property is located
Withdrawal of Notice of Federal Tax Lien	Form 12277, Application for Withdrawal of Filed Form 668(Y), Notice of Federal Tax Lien	Advisory office where the taxpayer resides
Withdrawal of Notice of Federal Tax Lien - after lien released	Form 12277, Application for Withdrawal of Filed Form 668(Y), Notice of Federal Tax Lien	Centralized Lien Operation
Foreclosure of property- Redemption Issues	Publication 487, How to Prepare an Application Requesting the United States to Release Its Right to Redeem Property Secured by a Federal Tax Lien	Advisory office where the notice of lien is filed
Foreclosure of property- Non-judicial sales	Publication 786, Instructions for Preparing a Notice of Non-Judicial Sale and Application for Consent to Sale	Advisory office where the notice of lien is filed
General questions regarding liens on deceased taxpayers	IRS website (see link below)	Advisory office where the taxpayer last resided

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

Contact information for the Centralized Lien Operation is as follows:

**Centralized Lien Operation**  
**P.O. Box 145595, Stop 8420G**  
**Cincinnati, OH 45250-5595**

**Phone:** 800-913-6050  
**Phone (outside the U.S.):** 859-669-4811  
**FAX Number:** 855-390-3528

You can find more information about federal tax liens on our website [www.irs.gov](http://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>

Information about decedent cases and federal estate tax liens can be found on [www.irs.gov](http://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>.

Publications and Forms referenced above may be obtained through the IRS.gov website or requested through the contact office. Certain topics also have supplemental instructional videos which may be viewed at: <http://www.irsvideos.gov/Individual/IRSLiens>

## Advisory Offices

Match the number associated with the State to the table below. Address correspondence to **IRS Advisory Group**.

(For States with more than one Advisory office, certain localities are listed to indicate the general geographic area covered.)

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

\* For designated states, send requests for discharges, subordinations, non-attachments, and withdrawals to Atlanta, GA (#7). Direct all other issues (such as non-judicial sale notices, redemptions, claims) to the second office indicated.

#	Address		Phone/Fax
1	4041 N. Central Ave., Suite 112, MS 5021PHX, Phoenix, AZ 85012	Ph Fx	602-636-9358 877-477-9225
2	1301 Clay St., Suite 1410S Oakland, CA 94612	Ph Fx	510-907-5173 877-477-9228
3	24000 Avila Rd., MS 5905 Laguna Niguel, CA 92677	Ph Fx	949-389-4122 877-477-9239
4	1999 Broadway, MS 5021DEN Denver, CO 80202-2490	Ph Fx	303-603-4570 855-851-8233
5	400 West Bay St. Stop 5710 Jacksonville, FL 32202	Ph Fx	904-665-0832 904-665-1848
6	7850 SW 6th Court, MS 5780 Plantation, FL 33324	Ph Fx	954-423-7043 855-851-8235
7	401 W. Peachtree St., NW, Stop 333-D Atlanta, GA 30308	Ph Fx	404-338-8262 855-847-7741
8	Stop 5012 CHI, 230 S. Dearborn, Rm 2630. Chicago, IL 60604	Ph Fx	312-292-2892 312-292-2999
9	Stop SB 461, 575 N. Pennsylvania St. Indianapolis, IN 46204	Ph Fx	414-231-2121 877-477-9261
10	1555 Poydras St, Suite 220-Stop 65 New Orleans, LA 70112-3747	Ph Fx	504-202-9630 504-202-9812
11	31 Hopkins Plaza, MS 1150 Baltimore, MD 21201	Ph Fx	443-853-5417 855-851-8233
12	985 Michigan Ave., Stop 47 Detroit, MI 48226	Ph Fx	313-234-2398 313-234-2261
13	M/S 5900, 30 E. 7th St. Suite 1222 St. Paul, MN 55101-4940	Ph Fx	314-612-4081 651-312-8050
14	Stop 5333STL, Room 9.203, 1222 Spruce St., St. Louis, MO 63103	Ph Fx	314-612-4081 314-612-4079
15	4 Paragon Way, Suite 2 Freehold, NJ 07728	Ph Fx	973-921-4283 732-761-3342

#	Address		Phone/Fax
16	290 Broadway, 5th Floor New York, NY 10007	Ph Fx	212-436-1046 877-477-8744
17	11A Clinton Ave., Suite 521 Albany, NY 12207	Ph Fx	518-242-5404 518-242-5944
18	290 Broadway, Foley Square New York, NY 10007-1823	Ph Fx	212-436-1312 518-242-5944
19	4905 Koger Blvd. Suite 102, MS #8 Greensboro, NC 27407	Ph Fx	336-574-6095 855-847-7742
20	550 Main St., Room 3411 Cincinnati, OH 45202	Ph Fx	513-263-3197 513-263-4426
21	55 N. Robinson, MS 5021 OKC Oklahoma City, OK 73102	Ph Fx	405-982-6604 855-564-4242
22	600 Arch St., Room 3259 Philadelphia, PA 19106	Ph Fx	212-436-1299 855-847-7739
23	1000 Liberty Ave., Room 704 Pittsburgh, PA 15222	Ph Fx	412-404-9700 877-477-8750
24	380 Westminster St., 4th floor Providence, RI 02903	Ph Fx	617-316-2608 877-477-8740
25	801 Broadway, MDP 53 Nashville, TN 37203	Ph Fx	615-250-5797 877-477-9209
26	1100 Commerce St., Mail Code 5028 DAL Dallas, TX 75242	Ph Fx	214-413-5349 877-477-9223
27	1919 Smith St., 5021 HOU Houston, TX 77002	Ph Fx	713-209-4399 713-209-3877
28	400 N. 8th St., Room 898, Box 75 Richmond, VA 23219	Ph Fx	804-916-8039 855-851-8233
29	915 2nd Ave, MS W245 Seattle, WA 98174	Ph Fx	206-946-3080 877-477-9227
30	Stop 5303MIL, 211 W. Wisconsin Ave Milwaukee, WI 53203	Ph Fx	414-231-2121 877-477-9261