

**Request for Discharge From Personal Liability Under
 Internal Revenue Code Section 2204 or 6905**

▶ See instructions on back.

Decedent's name		Date of death	Social security number
Requester's name		Kind of Tax	
Title		<input type="checkbox"/> Income	
Number, street, and room or suite no. (If a P.O. box, see instructions.)		<input type="checkbox"/> Gift	
City, town, or post office, state, and ZIP code		<input type="checkbox"/> Estate	
		Daytime phone number	

Tax Returns for Which Discharge From Personal Liability is Requested

Form Number	Tax Period Ended	SSN/EIN on Return	Name and Address Shown on Return	Service Center Where Filed	Date Filed

If applicable, provide the name of the decedent's spouse (surviving or deceased)	Spouse's social security number
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I have attached the items checked to help expedite action on my request.

- Copies of returns listed above.
- Copies of letters of administration or letters testamentary.
- Other (describe):

I request a discharge from personal liability for any deficiency for the kind of tax and periods shown above, as provided by section 2204 or 6905 of the Internal Revenue Code.

Sign Here	Under penalties of perjury, I declare that I have examined this request, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.		
	<input type="checkbox"/> I certify that I have never been assessed any penalties for civil fraud for any federal or state tax matter nor have I been charged with, indicted for, or convicted of fraud. If you cannot certify this statement, attach a detailed statement explaining the circumstances under which you were assessed a penalty, charged with, indicted for, or convicted of fraud.		
	▶ _____ Signature of requester	_____ Date	▶ _____ Identifying number

Information and Instructions

General Information

Ordinarily, the IRS has 3 years after an income tax, gift tax, or estate tax return has been filed to assess tax and demand payment of any deficiency. The executor representing a decedent's estate or a fiduciary of a decedent's trust may request a discharge from personal liability for the decedent's income, gift, and estate taxes. Nine months, or 6 months in the case of a fiduciary's request, after the IRS's receipt of the request for discharge or the earlier payment of any amount determined by the IRS to be owed, the executor or fiduciary will be discharged from personal liability for any deficiency in such tax thereafter found to be due. In certain instances where the date for payment of the estate tax has been extended, the IRS may require a bond as a condition for discharge.

An executor means the executor or administrator of a decedent, who was appointed, qualified, and acting within the United States.

When To File

Do not file Form 5495 requesting a discharge from income or gift tax liability until after you file the tax returns listed on the front of this form. If you are requesting a discharge from personal liability for the estate tax, you may attach this form to Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, or you may file this form any time during the 3-year period following the date the Form 706 is filed. You must submit a separate request for discharge from personal liability for any tax returns filed after this Form 5495.

Where To File

Send your request to the Internal Revenue Service Center where you filed the returns listed on the front of this form. If you are requesting taxes reported on multiple returns filed at different Service Centers, you must mail separate Forms 5495 to each Service Center to receive a discharge from liability for each type of tax. If an estate tax return was filed, file Form 5495 for all taxes at the address where the estate tax return was filed.

What To File

This Form 5495 provides spaces for all information required to process a request for discharge from personal liability under IRC section 2204 or 6905. Attach to your request the information and documentation requested on Form 5495. If you are submitting this request with your estate tax return, you will not be required to provide an additional copy. If, however, this form is filed after Form 706, then a copy of pages 1-3 and Schedules A through I of Form 706 must be attached. If you are a fiduciary requesting discharge from personal liability under section 2204, check the "Other" box and include a copy of the trust instrument(s), a list of assets transferred from this decedent to the trust, and any other relevant information. If you prefer to use your own format, your written request must list the same information as requested on this form and include the applicable attachments.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We collect this information under the authority of Internal Revenue Code sections 2204 and 6905. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. This information is needed to determine eligibility for the requested discharge from personal liability. You are not required to request discharge from personal liability; however, if you do so you are required to provide the information requested on this form. Failure to provide the information may delay or prevent processing your request; providing false information may subject you to penalties. Section 6109 requires you to provide the requested taxpayer identification numbers.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose or give such information to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws; and to other countries under a tax treaty. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form and related schedules will vary depending on individual circumstances. The estimated average times are:

Recordkeeping	5 hr., 30 min.
Learning about the law or the form	1 hr., 30 min.
Preparing the form	4 hr., 27 min.
Copying, assembling, and sending the form to the IRS	48 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the tax form to this address. Instead, see *Where To File*.