



Collection Advisory Offices Contact Information

Use this publication to determine which office to contact with questions about Notices of Federal Tax Lien and where to submit requests for lien-related certificates, such as those listed below.

You can find answers to many of your lien questions on our website www.irs.gov. There you can type a key word of your question in the search box and then choose a resulting page matching your topic. For example:

- For general lien information, type “lien” and select the “Understanding a Federal Tax Lien” page ([http://www.irs.gov/Businesses/ Small-Businesses-&Self-Employed/Understanding-a-Federal-Tax-Lien](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Understanding-a-Federal-Tax-Lien)).
- To get the total amount of your tax debt, type “payoff” and select the “View Your Account” page (<http://www.irs.gov/payments/view-your-tax-account>).
- For information about decedent situations and federal estate tax liens, type “deceased” and select the “Deceased Taxpayers – Probate, Filing Estate and Individual Returns, Paying Taxes Due” page (<http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Deceased-Taxpayers-Probate-Filing-Estate-and-Individual-Returns-Paying-Taxes-Due>).

If you cannot find an answer on our website or if you need specific case assistance, contact our offices as shown below.

Topic	Instructions, Forms, or Additional Information*	Office to contact
General question about a Notice of Federal Tax Lien	IRS website: Understanding a Federal Tax Lien	Centralized Lien Operation P.O. Box 145595, Stop 8420G Cincinnati, OH 45250-5595 Phone: 800-913-6050 Outside the U.S.: 859-320-3526 Fax: 855-390-3530
Getting a lien release or lien payoff balance	Publication 1450, Instructions on How to Request a Certificate of Release of Federal Tax Lien	
Selling or transferring property subject to the lien	Publication 783, Instructions on how to apply for a Certificate of Discharge of Property From Federal Tax Lien	Advisory Consolidated Receipts 7940 Kentucky Drive Stop 2850F Florence, KY 41042 Phone: 859-594-6090 Fax: 844-201-8382
Borrowing or refinancing using property subject to the lien	Publication 784, How to Prepare an Application for a Certificate of Subordination of Federal Tax Lien	
Borrowing to purchase property when taxes are owed	Publication 785, Purchase Money Mortgages and Subordination of Federal Tax Lien	
Clarifying who lien is against or what lien attaches	Publication 1024, How to Prepare an Application for a Certificate of Non-Attachment of Federal Tax Lien	
Removing the effect of the notice of lien in the public record	Form 12277, Application for Withdrawal of Filed Form 668(Y), Notice of Federal Tax Lien	
Foreclosure — Non-Judicial sale notices**	Publication 786, Instructions for Preparing a Notice of Non-Judicial Sale and Application for Consent to Sale	
Foreclosure — General questions	IRS website: Understanding a Federal Tax Lien	Advisory office for state where the notice of lien is filed
Foreclosure — Redeeming property	Publication 487, How to Prepare an Application Requesting the U.S. Release Its Right to Redeem Property Secured by a Federal Tax Lien	Advisory office for state where the notice of lien is filed
General question about lien on deceased taxpayer	IRS website: Deceased Taxpayers	Advisory office for state where the taxpayer last resided
Making a claim for refund; Question on issues not shown	Publication 594, The IRS Collection Process	Advisory office for state where the taxpayer resides

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

**All notices of non-judicial sale must be sent to the Advisory Consolidated Receipts office, regardless of where the property is located or the notice of lien is filed.

For the complete listing of Advisory offices and their contact information, see page two. To find the office serving your location, match the number for your State with the corresponding Advisory office in the table.

Advisory Offices

For requests not going to Advisory Consolidated Receipts (see page 1), contact the Advisory office associated with the State.

State	Address	State	Address	State	Address
Alabama	11	Iowa	14	Ohio	20
Alaska	29	Kansas	15	Oklahoma	21
Arizona	1	Kentucky	20	Oregon	29
Arkansas	25	Louisiana	11	Pennsylvania (Southeast)	22
California (North, Central)	4	Maine	24	<i>Includes Philadelphia, Delaware, Montgomery, Bucks Counties</i>	
<i>Includes Monterey, San Benito, Merced, Madera Counties</i>		Maryland	22	Pennsylvania (All other areas)	23
California (Central, South)	3	Massachusetts	24	Rhode Island	24
<i>Includes Los Angeles, San Luis Obispo, Fresno Counties</i>		Michigan	13	South Carolina	19
California (South)	2	Minnesota	14	South Dakota	14
<i>Includes Orange, San Bernardino, Inyo Counties</i>		Mississippi	11	Tennessee	25
Colorado	5	Missouri	15	Texas (North)	26
Connecticut	24	Montana	29	<i>Includes Dallas, Ft. Worth, Abilene, Lubbock, Odessa, Tyler</i>	
Delaware	22	Nebraska	14	Texas (South)	27
District of Columbia	12	Nevada	1	<i>Includes Houston, Austin, Beaumont, El Paso, Waco</i>	
Florida (North)	6	New Hampshire	24	Utah	5
<i>Includes Tallahassee, Jacksonville, Orlando, Tampa, St. Petersburg</i>		New Jersey	16	Vermont	24
Florida (South)	7	New Mexico	1	Virginia	28
<i>Includes Miami, Ft. Lauderdale, Sarasota, Port St. Lucie</i>		New York (NYC area)	17	Washington	29
Georgia	8	<i>Includes Suffolk, Nassau, Rockland, Westchester counties</i>		West Virginia	20
Hawaii	3	New York (All other areas)	18	Wisconsin	30
Idaho	5	North Carolina	19	Wyoming	29
Illinois	9	North Dakota	14	International	7
Indiana	30			<i>Includes Puerto Rico, U.S. Possessions & Territories</i>	

#	Address	Phone/Fax
1	4041 N. Central Ave., Suite 112, MS 5021PHX, Phoenix, AZ 85012	Ph 602-636-9358 Fx 877-477-9225
2	24000 Avila Rd., MS 5905 Laguna Niguel, CA 92677	Ph 949-575-6425 Fx 877-477-9239
3	300 N. Los Angeles St., MS-5021 Los Angeles, CA 90012	Ph 213-372-4545 Fx 855-673-2055
4	1301 Clay St., Suite 1410S Oakland, CA 94612	Ph 510-907-5173 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 CHl, 230 S Dearborn, Rm 2630 Chicago, IL 60604	Ph 312-292-2892 Fx 877-477-8752
10	Left blank intentionally	
11	1555 Poydras St, Suite 220-Stop 65 New Orleans, LA 70112-3747	Ph 504-202-9630 Fx 877-477-9213
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 877-816-8631
14	M/S 5900, 30 E. 7th St, St. Paul, MN 55101-4940	Ph 314-339-1604 Fx 877-477-9247
15	Stop 5333STL, Rm 9203, 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 877-477-8751
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 888-981-4255
19	10715 David Taylor Dr., MB 25 Charlotte, NC 28262	Ph 336-690-6095 Fx 855-847-7742
20	550 Main St., Room 9010B Cincinnati, OH 45202	Ph 513-975-6685 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., Suite #03-A14-01 Philadelphia, PA 19106	Ph 267-941-6205 Fx 855-847-7739
23	1000 Liberty Ave., Room 701-A 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 615-250-5306 Fx 877-477-9209
26	1100 Commerce St., Mail Code 5028 DAL Dallas, TX 75242	Ph 405-982-6604 Fx 877-477-9223
27	1919 Smith St., 5021 HOU Houston, TX 77002	Ph 713-209-4399 Fx 877-477-9214
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