



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 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](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Understanding-a-Federal-Tax-Lien)” page (www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Understanding-a-Federal-Tax-Lien).
- To get the total amount of your tax debt, type “account” and select the “[Your Online Account](http://www.irs.gov/payments/your-online-account)” page (www.irs.gov/payments/your-online-account). Select “Sign in to your Online Account” to create or access your account.

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 for Requesting a Certificate of Release of Federal Tax Lien	
Selling or transferring property subject to the lien	Publication 783, How to Apply for a Certificate of Discharge of Property From Federal Tax Lien	Advisory Consolidated Receipts 7940 Kentucky Drive, Stop 2850A Florence, KY 41042-2915 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 the lien is against or what lien attaches	Publication 1024, How to Prepare an Application for a Certificate of Non-Attachment of Federal Tax Lien	
Withdrawing the notice of lien from 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	Advisory office for state where the notice of lien is filed (see page 2)
Foreclosure — General questions and Redeeming Property	IRS website: Understanding a Federal Tax Lien Publication 487, How to Prepare an Application Requesting the U.S. Release Its Right to Redeem Property Secured by a Federal Tax Lien	
General question about lien on deceased taxpayer	IRS website: Deceased Person	Advisory office for state where the notice of lien is filed (see page 2)
Form 706 Tax Liens and IRC 2056A QDOT Collateral	IRS website: Frequently Asked Questions on Estate Taxes	Estate Tax Advisory Group 55 South Market St., MS 5350 San Jose, CA 95113 Phone: (669) 229-1504 Fax: (877) 477-9243
Making a claim for refund; Question on issues not shown	Publication 594, The IRS Collection Process	Advisory office for state where the taxpayer resides (see page 2)

*Publications and Forms referenced above can be obtained through the IRS.gov website or the contact office. Certain topics also have supplemental instructional videos at 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 the following pages.

Advisory Offices

To find the office serving your location, match the number for your State with the corresponding Advisory office in the table.

State	#
Alabama	9
Alaska	23
Arizona	1
Arkansas	20
California (North, Central) ¹	4
California (Central, South) ²	3
California (South) ³	2
Colorado	5
Connecticut	19
Delaware	18
District of Columbia	22
Florida (North) ⁴	6
Florida (South) ⁵	7
Georgia	8
Hawaii	3
Idaho	5
Illinois	21
Indiana	24
Iowa	11
Kansas	11
Kentucky	16
Louisiana	9
Maine	19
Maryland	22
Massachusetts	19
Michigan	10
Minnesota	11
Mississippi	9
Missouri	11

State	#
Montana	23
Nebraska	11
Nevada	1
New Hampshire	19
New Jersey	12
New Mexico	1
New York (NYC area) ⁶	13
New York (All other areas)	14
North Carolina	15
North Dakota	11
Ohio	16
Oklahoma	17
Oregon	23
Pennsylvania	18
Rhode Island	19
South Carolina	15
South Dakota	11
Tennessee	20
Texas (North) ⁷	17
Texas (South) ⁸	21
Utah	5
Vermont	19
Virginia	22
Washington	23
West Virginia	16
Wisconsin	24
Wyoming	23
International ⁹	7

¹ Including Monterey, San Benito, Merced, Madera Counties

² Including Los Angeles, San Luis Obispo, Fresno Counties

³ Including Orange, San Bernardino, Inyo Counties

⁴ Including Tallahassee, Jacksonville, Orlando, Tampa, St. Petersburg

⁵ Including Miami, Ft. Lauderdale, Sarasota, Port St. Lucie

⁶ Including Suffolk, Rockland, Westchester Counties

⁷ Including Dallas, Ft. Worth, Abilene, Lubbock, Odessa, Tyler

⁸ Including Houston, Austin, Beaumont, El Paso, Waco

⁹ Including Puerto Rico, U.S. Possessions & Territories

#	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	4041 N. Central Ave., Suite 112, MS 3890-LA, Phoenix, AZ 85012	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., MS 5710 Jacksonville, FL 32202	Ph: 904-665-0832 Fx: 855-851-8234
7	1248 N. University Dr., MS 5780 Plantation, FL 33322	Ph: 954-991-4008 Fx: 855-851-8235
8	401 W. Peachtree St. NW, Room 900 MS 333-D Atlanta, GA 30308	Ph: 470-639-2495 Fx: 855-847-7741
9	1555 Poydras St., Suite 220-MS 65 New Orleans, LA 70112-3747	Ph: 504-202-9630 Fx: 877-477-9213
10	433 N. Summit St., Suite 220 Toledo, OH 43604-2638	Ph: 313-234-2398 Fx: 877-816-8631
11	30 E. 7th St., MS 5900 St. Paul, MN 55101-4940	Ph: 314-339-1604 Fx: 877-477-9247
12	4 Paragon Way, Suite 2 Freehold, NJ 07728	Ph: 973-921-4283 Fx: 877-477-8751
13	290 Broadway, MS 05-A New York, NY 10007	Ph: 212-436-1046 Fx: 877-477-8744
14	130 S Elmwood Ave., Suite 102 Buffalo, NY 14202	Ph: 518-242-5404 Fx: 855-687-2725
15	10715 David Taylor Dr., MS 25 Charlotte, NC 28262	Ph: 336-690-6095 Fx: 855-847-7742
16	550 Main St., Room 9010B Cincinnati, OH 45202	Ph: 513-975-6685 Fx: 855-807-0661
17	1100 Commerce Street Dallas TX 75242-1027	Ph: 405-982-6604 Fx: 855-564-4242
18	1000 Liberty Ave., Room 701-A Pittsburgh, PA 15222	Ph: 412-404-9700 Fx: 877-477-8750
19	380 Westminster St., 4th floor Providence, RI 02903	Ph: 617-316-2608 Fx: 877-477-8740
20	801 Broadway, MS 53 Nashville, TN 37203	Ph: 615-250-5306 Fx: 877-477-9209
21	1919 Smith St., MS 5021 HOU Houston, TX 77002	Ph: 713-209-4399 Fx: 877-477-9214
22	400 N. 8th St., Room 898, Box 75 Richmond, VA 23219	Ph: 804-916-8039 Fx: 855-851-8233
23	915 2nd Ave., MS W245 Seattle, WA 98174	Ph: 206-946-3080 Fx: 877-477-9227
24	211 W. Wisconsin Ave., MS 5303MIL Milwaukee, WI 53203	Ph: 414-231-2121 Fx: 877-477-9261