



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

5/10/07

OFFICE OF
CHIEF COUNSEL

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The Honorable Howard L. Berman
U.S. House of Representatives
Washington, DC 20515

Dear Mr. Berman:

Thank you for your April 10, 2007, letter and your suggestion that we interpret persons serving in State-appointed positions, such as the California Probate Referees, to be "qualified appraisers" under § 170(f)(11)(E)(ii) of the Internal Revenue Code (the Code) as enacted by Congress in § 1219 of the Pension Protection Act of 2006, Pub. L. No. 109-280, 120 Stat. 780 (2006) (the "PPA").

Last Fall we issued Notice 2006-96, 2006-46 I.R.B. 902, which provided transitional guidance about the new definitions of "qualified appraisal" and "qualified appraiser" in the PPA and asked for suggestions for future guidance under § 170(f)(11). We have received many comments in response. We appreciate your suggestion and will give it serious consideration.

If we can further assist you, please call me or _____ of this office at ()

Sincerely,

Tom Luxner
Branch Chief, Branch 1
(Income Tax & Accounting)