



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

OFFICE OF  
CHIEF COUNSEL

May 23, 2007

Number: **INFO 2007-0027**

Release Date: 6/29/2007

UIL 170.18-00

CONEX-122038-07

The Honorable Mike Thompson  
U.S. House of Representatives  
Washington, DC 20515

Dear Mr. Thompson:

Thank you for your May 1, 2007, letter and your suggestion that we interpret persons serving in state-appointed positions, such as California Probate Referees, to be "qualified appraisers" under section 170(f)(11)(E)(ii) of the Internal Revenue Code (the Code) as enacted by Congress in section 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 section 170(f)(11) of the Code. We have received many comments in response.

Again, we appreciate your suggestion and will give it serious consideration. If we can further assist you, please call me at ( ) or at ( )

Sincerely,

Thomas D. Moffitt  
Chief, Branch 2  
(Income Tax & Accounting)