



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

OFFICE OF
CHIEF COUNSEL

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The Honorable Brad Sherman
U.S. House of Representatives
Washington, DC 20515

Dear Mr. Sherman:

Thank you for your letter of May 11, 2007, and your suggestion that we interpret persons serving in state-appointed positions, such as the California Probate Referees, as "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). We have received many comments in response. We appreciate your suggestion and will give it serious consideration.

I hope this information is helpful. If we can further assist you, please call me or of this office at

Sincerely,

Christopher F. Kane
Branch Chief, Branch 3
(Income Tax & Accounting)