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**From:**

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It's not really the same situation although the result is the same - i.e., they should not include the payment in computing the Service's interest in the property. The October IG [interim guidance] memo deals with carve-outs to junior lienholders from money that would otherwise go to the senior lienholders. The relocation assistance is not part of the sale proceeds, it's just a payment made directly to the taxpayer and, as such, is not part of the taxpayer's interest in the real property to be discharged from the lien. A new IG memo on this will be coming out soon.