



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

August 29, 2008

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Impacted IRM: 4.25.2.1.16

MEMORANDUM FOR DIRECTOR, CAMPUS COMPLIANCE OPERATIONS,  
CINCINNATI

FROM: Ruth Perez /s/ Ruth Perez  
Director, Specialty Programs

SUBJECT: Interim Guidance on Estate Tax Lien Releases

The purpose of this memorandum is to re-issue the interim guidance memorandum SBSE-04-0807-043 for the SB/SE Cincinnati Campus Estate and Gift Tax Operation. This memorandum provides guidance for the timely release of the Form 668-J lien until the revised IRM 4.25.2 is published. The affected sections of IRM 4.25.2 will be revised to include the information in this memorandum. Please ensure that this information is distributed to all affected employees within your organization.

The Form 668-J lien is recorded to secure estate tax deferred under IRC § 6166. Upon receipt of full payment of the deferred tax under IRC § 6166, the Cincinnati Campus Estate & Gift Tax Operation will coordinate with the Advisory, Estate Tax Group to ensure that the Form 668-J lien is released in a timely manner. Campus will notify the Advisory, Estate Tax Group within 10 working days after receiving notification of payment.

The Cincinnati Campus will instruct the Advisory, Estate Tax Group through secured e-mail to release any Form 668-J lien that may have been recorded. The Cincinnati Campus will print a copy of the e-mail notification for the accounting file or will update the history sheet as appropriate to reflect that notification has been made.

- The Advisory, Estate Tax Group will continue to follow all other procedures outlined in IRM 5.5.8.5.1 for processing IRC § 6324A estate tax lien releases.
- The Cincinnati Campus Estate & Gift Tax Operation will continue to follow all other procedures outlined in IRM 4.25.2.1.16 Miscellaneous – Estate Tax.

Internal Revenue Manual 4.25.2.1.16 will be updated to reflect the above procedures by January 31, 2009.

If you have any questions, please contact Estate & Gift Tax Policy Attorney-Advisor Josian Antoine.

cc: Director, Campus Reporting Compliance  
Director, Campus Compliance Services  
Director, Collection Policy  
Director, Advisory, Insolvency & Quality  
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