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**REAL PROPERTY,
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**THE
 FLORIDA
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February 27, 2017

Via Email: tuawana.pinkston@irs.gov

Tuawana Pinkston, Supervisory Tax Analyst
 Internal Revenue Service
 Room 6526
 1111 Constitution Avenue Northwest
 Washington, D.C. 20224

Re: OMB Number 1545-0328
 Comments on Form 4422, Application for Certificate Discharging
 Property Subject to Estate Tax Lien

Dear Ms. Pinkston:

This letter is being submitted on behalf of the Real Property, Probate & Trust Law Section of The Florida Bar ("RPPTL Section") in response to The Department of the Treasury's request for comments regarding Form 4422, Application for Certificate Discharging Property Subject to Estate Tax Lien (the "Form"). The RPPTL Section is a group of Florida lawyers who practice in the areas of real estate, guardianship, trust and estate law. The RPPTL Section is dedicated to serving all Florida lawyers and the public in these fields of practice. We produce educational materials and seminars, assist the public pro bono, draft legislation, draft rules of procedure, and occasionally serve as a friend of the court to assist on issues related to our fields of practice. The RPPTL Section has over 10,000 members.

Though the Form remains substantially similar to its prior version, which was last revised in November 2013, we believe that the Form is not properly suited to the new procedure that the Internal Revenue Service ("IRS") has implemented in order to receive a Certificate Discharging Property Subject to Estate Tax Lien (the "Certificate"). It is our understanding that the IRS now requires that proceeds from the sale of property for which the Certificate is requested either be held in escrow pursuant to a non-modifiable agreement prepared by the IRS or paid to the IRS as a payment of Federal estate tax, even for estates for which no Federal estate tax will be due.

In light of the new procedure for issuance of the Certificate, the Form should be revised to allow for the inclusion of information

relevant to the disposition of proceeds from the sale of property for which the Certificate is requested. For example, the Form could include space for the filer to indicate whether the proceeds will be held in escrow or paid to the IRS, and allow the filer to indicate the name and address, or other information required by the IRS, of the escrow agent in order to expedite preparation of the escrow agreement.

The Form must be sent to the Advisory Estate Tax Lien Group in San Jose, California regardless of the status of the Form 706 for the estate. The address of the Advisory Estate Tax Lien Group to which the Form must be sent should be included in the Form, in the third line beginning "To: Internal Revenue Service". We recognize that this change may not be necessary if the IRS may decentralize the filing of the Form. Additionally, the Form should include space for the filer to enter the anticipated amount of Federal estate tax due, including allowing the filer to indicate if there is no anticipated estate tax liability.

We would also suggest some minor changes to the instructions for completing the Form. If the Federal estate tax attaches to real property, it is our understanding that the IRS now is requiring an appraisal or letter from a real estate broker, which indicates that the sales price is a "fair price", as well as a draft of the closing statement showing closing costs and net proceeds. If these items are now required, we would suggest revising Paragraph 3 of the instructions to the Form to better describe the information and documentation required by the IRS. Since time is of the essence in most situations when an estate is trying to sell real property, the instructions should provide more detail to the filer in order to prevent unnecessary delays in complying with the IRS procedures and requirements.

Paragraph 4 of the instructions should also be revised to state that the filer should include a copy of any trust established by the decedent that holds title to property owned by the decedent that is includable in the decedent's estate for Federal estate tax purposes. Paragraph 4 currently only references that a copy of a will should be attached. However, many taxpayers own property in the name of trusts, including revocable trusts the assets of which would be included in the decedent's estate for Federal estate tax purposes.

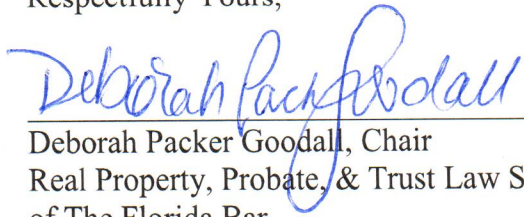
The IRS may also wish to consider adding a new paragraph to the instructions to the Form that describes how the net proceeds of a real estate sale can be released early for the payment of a "hardship exception," such as for the payment of state estate or inheritance taxes, medical or living costs, or funeral expenses. While it appears that the IRS is not currently allowing for net proceeds to be released early to pay an expense that qualifies for a hardship exception, it is our understanding that the hardship exceptions remain under consideration by the IRS. If this is the case and the IRS determines that it will allow the early release of proceeds to make payments for hardship exceptions, the procedure for requesting the early release should be included in the instructions to the Form.

We believe that revisions to Form 4422 are necessary to make the Form better suited to the new procedure for obtaining a Certificate. Revisions to the Form and the instructions, such as those suggested above, would expedite consideration of the Form and issuance of the Certificate, and increase the utility of the Form.

Our comments are directed only to Form 4422, and not to the underlying procedures for obtaining a discharge of a Federal estate tax lien. We believe there are numerous issues relating

to those procedures and would welcome the opportunity to provide comments regarding ways in which the IRS could improve that process.

Respectfully Yours,



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