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**From:**

**Sent:** Tuesday, August 25, 2009 9:16:25 AM

**To:**

**Cc:**

**Subject:** 668H and 668J

**Attachment:** Form 688J.pdf

You have asked whether Advisory should attempt to obtain the TIN of a qualified heir to place in redacted form on the 668H lien on 2032A property. Yes, you should attempt to secure the TIN of the qualified heir if not provided on the Form 706 in order to comply with the IRM procedures in 5.5.8. If a trust is the qualified heir, list the name of the trust, its redacted TIN, and the name of the trustee.

The IRM at Exhibit IRM 5.5.8-2 also incorrectly requires placing the TIN of the owner of record on the 668J. This is unnecessary. The owner of record has no personal liability for the tax. Treas. Reg sec. 301.6323(f)-1(d)(2) provides that a Form 668 (in this case 668J) "must identify the taxpayer, the tax liability giving rise to the lien, and the date the assessment arose. . . ." The IRS has customarily added the SSN (now redacted) to the Form 668 to identify the taxpayer. Since the owner of record for 668J purposes is not the taxpayer, addition of the owner of record TIN would be superfluous.