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Game-Change for Married Couples, to guide estate planners on the application of the portability provision, which allows a surviving spouse to inherit the deceased ...

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Thomson Reuters has released of a special report, *Estate Planning Portability is a Game-Change for Married Couples*, to guide estate planners on the application of the portability provision, which allows a surviving spouse to inherit the deceased spouse's residual gift and estate tax applicable exclusion amount.

Portability offers a significant change in estate planning for married couples and may be one of planners' most effective tools for small and medium-sized estates. Congress introduced this taxpayer-friendly provision to simplify estate planning, and the recently released final regulations clarify the portability election rules. However, while this opportunity is incredibly useful, it is not automatic.

This report provides an in-depth analysis of the portability provision and features

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Reuters. "Planners should be aware of the impact portability offers when used as a post-death planning tool or incorporated into an existing estate plan."

The special report is available for download at no cost at tax.thomsonreuters.com/portability.

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