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and the Department of the Treasury recommending relief for surviving spouses who would like to elect portability of their deceased spouse's unused estate tax exemption.

Mar. 23, 2015



The [AICPA](#) has submitted a [letter](#) on March 19 to the Internal Revenue Service (IRS) and the Department of the Treasury recommending relief for surviving spouses who would like to elect portability of their deceased spouse's unused estate tax exemption.

The portability election must be made by a decedent's executor on a timely filed Form 706, *United States Estate (and Generation-Skipping Transfer) Tax Return*. However, executors of estates for decedents who died on January 1, 2014 or later may be unaware that a Form 706 is required to be filed (even for estates below the filing threshold) within 9 months of the date of death in order for the surviving spouse to make the portability election.

The AICPA requested that Treasury and IRS:

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