

Selected Estate Planning Recent Developments

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TABLE OF CONTENTS

	<u>Page</u>
I. MISCELLANEOUS ESTATE AND GIFT TAX MATTERS	1
A. Trends in Applicable Federal Rates	1
B. Time Extended for Using Simplified Procedure to Obtain Extension of Time to Elect Portability Rev. Proc. 2022-32, 2022-30 I.R.B. 101 (July 25, 2022)	3
C. “No Clawback” Rule Treasury Regulation Section 20.2010-1(c), REG-106706-18, 84 Fed. Reg. 64995 (November 26, 2019).....	4
D. Breadth of “No Clawback” Rule to be Limited Proposed Regulation Section 20.2010-1(c)(3), REG-118913-21, 87 Fed. Reg. 24918 (April 27, 2022).....	6
E. Selected Trusts and Estates-Related Areas in Which Rulings or Determination Letters Will Not Be Issued Rev. Proc. 2024-3, 2024-1 I.R.B. 143, Section 3 (January 2, 2024)	6
F. Selected Trusts and Estates-Related Areas in Which Rulings or Determination Letters Will Not Ordinarily Be Issued Rev. Proc. 2024-3, 2024-1 I.R.B. 143, Section 4 (January 2, 2024)	8
G. Selected Trusts and Estates-Related Areas in Which Rulings or Determination Letters Will Not Be Issued Until the Internal Revenue Service Resolves the Issue Through Publication of a Revenue Ruling, a Revenue Procedure, Regulations or Otherwise Rev. Proc. 2024-3, 2024-1 I.R.B. 143, Section 5 (January 2, 2024)	10
H. Inflation-Adjusted Trusts and Estates-Related Figures for 2025 Rev. Proc. 2024-40, 2024-__ I.R.B. __ (October 22, 2024).....	11
1. <i>Threshold at Which Maximum Income Tax Rate for Estates and Trusts Will Apply in 2025</i>	11
2. <i>Basic Exclusion Amount for Gifts Made and Decedents Dying in 2025</i>	11
3. <i>GST Exemption Available for 2025 Generation-Skipping Transfers</i>	11
4. <i>Gift Tax Annual Exclusion for 2025 Gifts</i>	11
5. <i>IRC Section 2032A Special Use Valuation Reduction Limit for Decedents Dying in 2025</i>	11
6. <i>IRC Section 6166 2% Portion for Decedents Dying in 2025</i>	11
7. <i>Gift Tax Annual Exclusion for 2025 Gifts to Non-Citizen Spouses</i>	12

I.	Trusts and Estates-Related Items in the Priority Guidance Plan Office of Tax Policy and Internal Revenue Service, 2024-2025 Priority Guidance Plan (Release Date October 3, 2024)	12
1.	<i>Final Regulations Relating to Gifts and Estates and Trusts</i>	12
2.	<i>Additional Regulations and Guidance Relating to Gifts and Estates and Trusts</i>	12
J.	Personal Liability of Transferees for Estate Tax <i>United States v. Paulson</i> , 68 F.4 th 528 (9 th Cir. May 17, 2023).....	13
1.	<i>Facts</i>	13
2.	<i>Applicable Law</i>	14
3.	<i>Beneficiaries’ Position</i>	14
4.	<i>United States’ Argument</i>	15
5.	<i>Ninth Circuit’s Conclusion</i>	15
K.	Substantial Compliance With Adequate Disclosure Requirements is Good Enough <i>Schlapfer v. Commissioner</i> , T.C. Memo. 2023-65 (May 22, 2023)	15
1.	<i>Facts</i>	15
2.	<i>Tax Court’s Holding</i>	16
II.	INCLUSION IN GROSS ESTATE	17
A.	Formula General Power of Appointment Approved Private Letter Ruling 202206008 (February 11, 2022).....	17
1.	<i>Facts</i>	17
2.	<i>Rulings</i>	17
III.	ESTATE TAX DEDUCTIONS.....	18
A.	Adjusted Taxable Gifts Determined; Numerous Deductions Denied <i>Estate of Spizzirri v. Commissioner</i> , T.C. Memo. 2023-25 (February 28, 2023)	18
1.	<i>Facts</i>	18
2.	<i>Estate Tax Proceedings</i>	19
3.	<i>Tax Court Rulings</i>	19
B.	No Estate Tax Deduction for Unitrust Interest That Can Pass to Charity or Surviving Spouse Chief Counsel Advice 202233014 (August 19, 2022).....	21

C.	Estate Tax Deductions for Payment of Certain Administration Expenses and Claims Proposed Regulation Section 20.2053-1(d)(6), (d)(7), (f), -3(d) and -4(d)(5), REG-130975-08, 87 Fed. Reg. 38331 (June 28, 2022).....	21
1.	<i>Present Value Concepts</i>	21
2.	<i>Decedent’s Personal Guarantee</i>	22
D.	Value of QTIP Trust Assets Not Reduced by Settlement Payment for Undistributed Income <i>Estate of Kalikow v. Commissioner</i> , T.C. Memo. 2023-21 (February 27, 2023)	23
1.	<i>Facts</i>	23
2.	<i>Tax Court’s Holdings</i>	24
IV.	GIFTS	24
A.	Value of Gift Checks Prepared but Not Processed by Investment Firm Included in Gross Estate <i>Estate of DeMuth v. Commissioner</i> , T.C. Memo. 2022-72 (July 12, 2022), <i>aff’d</i> No. 22-3032 (3 rd Cir. July 12, 2023).....	24
B.	Purported Gifts to Spouse Held to Have Been Gifts to Trust <i>Smaldino v. Commissioner</i> , T.C. Memo. 2021-127 (November 10, 2021).....	25
1.	<i>Facts</i>	25
2.	<i>Tax Court’s Opinion</i>	26
3.	<i>How Case Might Have Gone Differently</i>	27
C.	Gift Tax Consequences of Commutation of QTIP Trust Chief Counsel Advice 202118008 (May 6, 2021).....	27
D.	Termination of QTIP Trusts Not a Disposition Giving Rise to Gift Tax Under IRC Section 2519 <i>Estate of Anenberg v. Commissioner</i> , 162 T.C. No. 9 (May 20, 2024).....	28
1.	<i>Facts</i>	29
2.	<i>Applicable Gift Tax Statutes</i>	29
3.	<i>Parties’ Respective Positions</i>	29
4.	<i>Holding of the Tax Court</i>	30
E.	Termination of QTIP Trust Wasn’t a Taxable Gift by Surviving Spouse but Was a Gift by Remainder Beneficiaries <i>McDougall v. Commissioner</i> , 163 T.C. No. 5 (September 17, 2024).....	30
1.	<i>Facts</i>	30
2.	<i>Tax Court Ruling</i>	31

F.	Gift Tax Consequences of Non-Qualified and Qualified Disclaimers Involving QTIP Trust, Non-Marital Trust and Net Gift Agreement Private Letter Ruling 202339008 (September 29, 2023).....	31
G.	Trust Modification Results in Taxable Gift Chief Counsel Advice 202352018 (December 29, 2023).....	33
	1. <i>Facts and Conclusion</i>	33
	2. <i>Value Shift</i>	34
	3. <i>But Who Are the Donors?</i>	34
	4. <i>Acquiescence as a Gift</i>	35
	5. <i>Valuation Nightmare</i>	35
	6. <i>A Possible Escape Hatch</i>	36
V.	VALUATION	36
A.	Tax Court Finds That Providing Option To Purchase Family Business is a Taxable Gift <i>Huffman v. Commissioner</i> , T.C. Memo. 2024-12 (January 31, 2024).....	36
	1. <i>Background</i>	36
	2. <i>Parties' Respective Positions</i>	37
	3. <i>Tax Court's Ruling</i>	37
B.	Tax-Affecting Allowed; Net Asset Value Method of Valuing Operating Closely-Held Business Equity Rejected <i>Estate of Cecil v. Commissioner</i> , T.C.M. 2023-24 (February 28, 2023).....	38
	1. <i>Facts</i>	38
	2. <i>Tax Court's Opinion</i>	39
	a. <i>Tax-Affecting</i>	39
	b. <i>Valuation Approach</i>	40
C.	Value of Closely-Held Business Stock Includes Life Insurance Proceeds <i>Connelly v. United States</i> , 602 U.S. ____ (June 6, 2024), <i>aff'g</i> No. 21-36833 (8 th Cir. June 5, 2023).....	41
	1. <i>Facts</i>	41
	2. <i>Supreme Court's Unanimous Decision</i>	42
	3. <i>Going Forward</i>	42
D.	Date-of-Death Value of Assets Composing Limited Partnership Includable in Gross Estate <i>Estate of Anne Milner Fields v. Commissioner</i> , T.C. Memo. 2024-90 (September 26, 2024).....	43

1.	<i>Facts</i>	43
2.	<i>Tax Court’s Decision</i>	44
E.	Discount for Gift of Fractional Interest <i>Buck v. United States</i> , 563 F.Supp. 3d 8 (D. Conn. September 24, 2021).....	45
1.	<i>Facts</i>	45
2.	<i>Proceedings in District Court</i>	45
F.	Defined Value Clauses <i>Nelson v. Commissioner</i> , No. 20-61068 (5th Cir. November 3, 2021), <i>aff’g</i> T.C. Memo. 2020-81 (June 10, 2020)	46
1.	<i>Facts</i>	46
2.	<i>Analysis</i>	47
G.	Unusual Valuation of Publicly-Traded Stock for Gift Tax Purposes Chief Counsel Advice 201939002 (September 27, 2019).....	48
1.	<i>Facts</i>	48
2.	<i>Analysis</i>	48
H.	Large Undervaluation of Stock Transferred to GRAT Leads to Disqualification Under IRC Section 2702 Chief Counsel Advice 202152018 (December 30, 2021).....	49
1.	<i>Facts</i>	49
2.	<i>Issues and Analysis</i>	50
VI.	INCOME TAX MATTERS.....	51
A.	Mandatory Repatriation Tax Survives Constitutional Challenge; Future Viability of “Wealth Tax” Remains Cloudy <i>Moore v. United States</i> , 602 U.S. ____ (June 20, 2024), <i>aff’g</i> 36 F.4 th 930 (9 th Cir. 2022).....	51
1.	<i>Some Relevant Background</i>	51
2.	<i>Moore v. United States</i>	53
B.	New Basis Consistency and Reporting Rules for Property Acquired from a Decedent Surface Transportation and Veterans Health Care Choice Improvement Act of 2015, P.L. 114-41 (July 31, 2015); T.D. 9991, RIN 1545-BM97 (September 16, 2024).....	54
1.	<i>Basis Consistency</i>	54
2.	<i>Reporting Requirements</i>	54
3.	<i>Penalties</i>	55

4.	<i>Temporary and Proposed Regulations</i>	55
5.	<i>Final Regulations</i>	55
C.	No Grantor Trust Basis Adjustment at Settlor’s Death Without Gross Estate Inclusion Rev. Rul. 2023-2, 2023-16 I.R.B. 658 (April 17, 2023).....	58
D.	Efforts to Disconnect From Nebraska Didn’t Change Income Tax Residency <i>Acklie v. Nebraska Department of Revenue</i> , 982 N.W.2d 228 (Neb. December 9, 2022).....	59
1.	<i>Facts</i>	59
2.	<i>Applicable Law</i>	60
3.	<i>Supreme Court of Nebraska’s Decision</i>	60
VII.	GENERATION-SKIPPING TRANSFER TAX	60
A.	Final Regulations Under IRC Section 2642(g) Regarding Extensions of Time to Allocate GST Exemption and Make Certain Elections Treas. Reg. Section 26.2642-7, TD 9996, 89 Fed. Reg. 37116 (May 6, 2024).....	60
1.	<i>Reasonableness and Good Faith</i>	61
2.	<i>Prejudice to the Interests of the Government</i>	61
VIII.	CHARITABLE PLANNING	62
A.	Proposed Regulations Pertaining to Donor Advised Funds Prop. Reg. Sections 53.4966-0 through 53.4966-6, REG-142338-7, 88 Fed. Reg. 77942 (November 14, 2023).....	62
1.	<i>Prop. Reg. Section 53.4966-1</i>	62
2.	<i>Prop. Reg. Section 53.4966-2</i>	64
3.	<i>Prop. Reg. Section 53.4966-3</i>	64
4.	<i>Prop. Reg. Section 53.4966-4</i>	65
5.	<i>Prop. Reg. Section 53.4966-5</i>	66
6.	<i>Prop. Reg. Section 53.4966-6</i>	67
B.	Asset Value for Charitable Deduction Purposes Reduced Below Gross Estate Inclusion Value; Lack of Control Discount for Controlling LLC Interests Allowed <i>Estate of Warne v. Commissioner</i> , T.C. Memo. 2021-17 (February 18, 2021)	67
1.	<i>Facts</i>	67
2.	<i>Analysis</i>	68

C.	Charitable Conservation Easement Language Held Not to Reserve Mining Rights but Valuation Misstatement Penalties Upheld <i>Cattail Holdings, LLC v. Commissioner</i> , T.C. Memo. 2023-17 (February 14, 2023)	69
1.	<i>Facts</i>	69
2.	<i>IRS' Contentions and Court's Holdings</i>	69
D.	Eleventh Circuit Rules Regulation Invalid and Reverses Tax Court's Disallowance of Conservation Easement Deduction <i>Hewitt v. Commissioner</i> , 21 F.4 th 1336 (11th Cir. December 29, 2021), <i>rev'g and remanding</i> T.C. Memo. 2020-89	70
1.	<i>Facts</i>	70
2.	<i>Applicable Law</i>	71
3.	<i>Eleventh Circuit's Opinion</i>	72
E.	Taxpayers Hammered With Capital Gains Tax and Get No Charitable Deduction on Gift of Closely-Held Stock to Donor Advised Fund <i>Estate of Hoensheid v. Commissioner</i> , T.C. Memo. 2023-34 (March 15, 2023)	72
1.	<i>Facts and Salient Issues</i>	72
2.	<i>Taxpayers' Positions and Tax Court's Holdings</i>	73
F.	Estate Denied Charitable Deduction Where Trust Failed to Qualify as a CRAT and Trust Was Not Judicially Reformed <i>Estate of Block v. Commissioner</i> , T.C. Memo. 2023-30 (March 13, 2023)	74
1.	<i>Facts</i>	74
2.	<i>IRS' Position and Tax Court Holding</i>	75
G.	Charitable Remainder Trust's Status as Tax-Exempt Doesn't Carry Over to its Noncharitable Beneficiaries <i>Gerhardt v. Commissioner</i> , 160 T.C. No. 9 (April 20, 2023).....	76
H.	Farmers' Corn and Soybeans Didn't Work for Funding a CRAT <i>Furrer v. Commissioner</i> , T.C. Memo. 2022-100 (September 28, 2022).....	76
I.	Proposed Regulations Declaring CRAT Scam as a Listed Transaction Prop. Reg. Section 1.6011-15, REG-108761-22, 89 Fed. Reg. 20569 (March 25, 2024)	77
J.	Trust Decanting to Grant Power of Appointment Facilitating Distributions to Charity <i>Estate of Lois Horvitz v. Commissioner</i> , Docket No. 20409-19 (Settled April 6, 2023)	77
IX.	CORPORATE TRANSPARENCY ACT -- STATUTE AND REGULATIONS	78
A.	Introduction.....	78

B.	Reporting Companies Required to Report Information About Beneficial Owners.....	79
C.	Exemptions From Reporting Requirements.....	79
D.	Definition of Beneficial Owner	80
E.	Trusts.....	80
F.	Deadlines for Reporting.....	81
G.	Information to be Reported.....	81
H.	Penalties for Non-Compliance.....	82
I.	Reporting on Certain Residential Real Estate Transactions	82
J.	Constitutional Challenges	82

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I. MISCELLANEOUS ESTATE AND GIFT TAX MATTERS

A. Trends in Applicable Federal Rates

Rev. Rul. 2021-1, 2021-2 I.R.B. 294, Rev. Rul. 2021-4, 2021-6 I.R.B. 724, Rev. Rul. 2021-5, 2021-10 I.R.B. 896, Rev. Rul. 2021-7, 2021-14 I.R.B. 982, Rev. Rul. 2021-8, 2021-18 I.R.B. 1120, Rev. Rul. 2021-9, 2021-23 I.R.B. 1171, Rev. Rul. 2021-12, 2021-27 I.R.B. 1, Rev. Rul. 2021-14, 2021-31 I.R.B. 164, Rev. Rul. 2021-16, 2021-36 I.R.B. 359, Rev. Rul. 2021-18, 2021-40 I.R.B. 447, Rev. Rul. 2021-21, 2021-44 I.R.B. 704, Rev. Rul. 2021-23, 2021-49 I.R.B. 779, Rev. Rul. 2022-1, 2022-2 I.R.B. 301, Rev. Rul. 2022-3, 2022-6 I.R.B. 467, Rev. Rul. 2022-4, 2022-10 I.R.B. 790, Rev. Rul. 2022-8, 2022-14 I.R.B. 936, Rev. Rul. 2022-9, 2022-18 I.R.B. 1041, Rev. Rul. 2022-10, 2022-23 I.R.B. 1157, Rev. Rul. 2022-12, 2022-27 I.R.B. 1, Rev. Rul. 2022-14, 2022-31 I.R.B. 110, Rev. Rul. 2022-17, 2022-36 I.R.B. 182, Rev. Rul. 2022-18, 2022-40 I.R.B. 262, Rev. Rul. 2022-20, 2022-45 I.R.B. 407, Rev. Rul. 2022-22, 2022-49 I.R.B. 500, Rev. Rul. 2023-1, 2023-2 I.R.B. 309, Rev. Rul. 2023-3, 2023-6 I.R.B. 448, Rev. Rul. 2023-5, 2023-10 I.R.B. 503, Rev. Rul. 2023-6, 2023-14 I.R.B. 627, Rev. Rul. 2023-9, 2023-19 I.R.B. 835, Rev. Rul. 2023-10, 2023-23 I.R.B. 884, Rev. Rul. 2023-12, 2023-27 I.R.B. 1111, Rev. Rul. 2023-13, 2023-32 I.R.B. 413, Rev. Rul. 2023-20, 2023-45 I.R.B. 1221, Rev. Rul. 2023-21, 2023-49 I.R.B. 1299, Rev. Rul. 2024-2, 2024-2 I.R.B. 311, Rev. Rul. 2024-3, 2024-6 I.R.B. 646, Rev. Rul. 2024-4, 2024-10 I.R.B. 686, Rev. Rul. 2024-7, 2024-14 I.R.B. 749, Rev. Rul. 2024-9, 2024-19 I.R.B. 964, Rev. Rul. 2024-12, 2024-25 I.R.B. 1677, Rev. Rul. 2024-13, 2024-28 I.R.B. 15, Rev. Rul. 2024-15, 2024-32 I.R.B. 340, Rev. Rul. 2024-17, 2024-36 I.R.B. 568, Rev. Rul. 2024-21, 2024-41 I.R.B. 724, Rev. Rul. 2024-24, 2024-45 I.R.B. ____

<u>Month</u>	<u>IRC Section 7520 Rate</u>	<u>Month</u>	<u>IRC Section 7520 Rate</u>
January 2021	0.6%	December 2022	5.2%
February 2021	0.6%	January 2023	4.6%
March 2021	0.8%	February 2023	4.6%
April 2021	1.0%	March 2023	4.4%

<u>Month</u>	<u>IRC Section 7520 Rate</u>	<u>Month</u>	<u>IRC Section 7520 Rate</u>
May 2021	1.2%	April 2023	5.0%
June 2021	1.2%	May 2023	4.4%
July 2021	1.2%	June 2023	4.2%
August 2021	1.2%	July 2023	4.6%
September 2021	1.0%	August 2023	5.0%
October 2021	1.0%	September 2023	5.0%
November 2021	1.4%	October 2023	5.4%
December 2021	1.6%	November 2023	5.6%
January 2022	1.6%	December 2023	5.8%
February 2022	1.6%	January 2024	5.2%
March 2022	2.0%	February 2024	4.8%
April 2022	2.2%	March 2024	5.0%
May 2022	3.0%	April 2024	5.2%
June 2022	3.6%	May 2024	5.4%
July 2022	3.6%	June 2024	5.6%
August 2022	3.8%	July 2024	5.4%
September 2022	3.6%	August 2024	5.2%
October 2022	4.0%	September 2024	4.8%
November 2022	4.8%	October 2024	4.4%
		November 2024	4.4%

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