

ID: CCA_2010042812025143

Number: **201022016**

Office:

Release Date: 6/4/2010

UILC: 6018.00-00

From:

Sent: Wednesday, April 28, 2010 12:02:52 PM

To:

Cc:

Subject: RE: 6012(b)(1)

Not all estates have to file federal tax returns. See sections 6018 and 2010(c). If he has to provide an accounting of the estate to the probate court, he will have to account for the amount of taxes paid, and he can do so by showing that he paid them, and then have the estate repay him if he does not get a refund from the Service.