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From: [REDACTED]

Sent: Friday, October 14, 2016 12:17:52 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: section 2010

I am working from home today, and then after today I'm out until Oct. 26.

If the taxpayer had a GROSS ESTATE of more than \$5 million – no relief is available to him at all, even if the estate is nontaxable due to the marital deduction. The taxpayer had an absolute obligation to file a Form 706 within 9 months of date of death and having failed to do so, the election for portability is missed.

If the taxpayer had a GROSS ESTATE of less than \$5 million, having missed the ability of timely filing a Form 706, the taxpayer's only recourse for obtaining the portability election is to seek relief through the private letter ruling process. The relief will likely be granted. Merely filing a late Form 706 would be ineffective in making this election and the election will not be respected.