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Number: **201835005**

Release Date: 8/31/2018

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**From:**

**Sent:** Thursday, April 26, 2018 2:22:27 PM

**To:**

**Cc:**

**Bcc:**

**Subject:** FW: L Case letter

**From:** [REDACTED]

**Sent:** Thursday, April 26, 2018 2:16 PM

**To:** [REDACTED]

**Subject:** L Case letter

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## ATTACHMENT 1

Office of Chief Counsel  
Internal Revenue Service

# memorandum

CC:PSI:B04:[REDACTED]

PLR-133235-17

DATE: April 25, 2018

TO: [REDACTED]

[REDACTED]

[REDACTED]

FROM: [REDACTED]

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SUBJECT:

This is in reference to a claim for refund that your office is currently considering, filed by the above-referenced taxpayer on [REDACTED]. As we discussed in our telephone call on [REDACTED], the taxpayer is now seeking a private letter ruling from our office for an extension of time under § 301.9100-3 of the Procedure and Administration Regulations to sever a trust and to make a qualified terminable interest property election under § 2056(b)(7) of the Internal Revenue Code.

We believe the taxpayer's request for a private letter ruling presents an issue that is relevant to your consideration of the taxpayer's refund claim. The decedent was survived by his spouse. The executor of the decedent's estate timely filed a complete and properly prepared Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. In so doing, the estate made a portability election on the return for purposes of § 2010(c)(5)(A), permitting the estate to take into account decedent's deceased spousal unused exclusion amount under § 2010(c)(2).

If you have any further questions, please contact