

**Internal Revenue Service**

Department of the Treasury  
Washington, DC 20224

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Person To Contact:  
, ID No.

Telephone Number:

Refer Reply To:  
CC:PSI:B04  
PLR-122170-22

Date:  
June 22, 2023

In Re:

Decedent =  
Spouse =  
Trust =

Date 1 =  
Date 2 =  
Date 3 =  
Trustee =

Dear :

This letter responds to a letter dated November 3, 2022, submitted on behalf of Trustee of Trust, requesting an extension of time pursuant to § 301.9100-3 of the Procedure and Administration Regulations to file the notice and certification required under § 20.2056A-10(a)(2) of the Estate Tax Regulations that Spouse has become a United States citizen.

The facts and representations submitted are as follows:

Decedent died on Date 1, survived by Spouse. Spouse was not a citizen of the United States at that time. On Schedule M of Decedent's timely filed Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, Decedent's estate claimed a marital deduction for property passing to Trust, a qualified domestic trust (QDOT). Spouse subsequently became a United States citizen on Date 2 but did not inform Trustee, hence Trustee was unaware of the necessity to file a Form 706-QDT, U.S. Estate Tax Return for Qualified Domestic Trusts to certify citizenship. On Date 3,

Spouse submitted documentation to Trustee that he had become a United States citizen.

Spouse continuously resided in the United States from Date 1 through Date 2. Trustee distributed only income from Trust to Spouse from Date 1 through Date 2.

Trustee requests an extension of time under § 301.9100-3 to file a Form 706-QDT notifying and certifying to the Internal Revenue Service that Spouse has become a United States citizen, as required by § 20.2056A-10(a)(2).

## LAW AND ANALYSIS

Section 2001 imposes a tax on the transfer of the taxable estate of every decedent who is a citizen or resident of the United States.

Section 2056(a) provides that, for purposes of the tax imposed by § 2001, the value of the taxable estate is determined by deducting from the value of the gross estate an amount equal to the value of any interest in property that passes or has passed from the decedent to the surviving spouse.

Section 2056(d)(1)(A) and 2056(d)(2)(A) provides that if the surviving spouse of the decedent is not a United States citizen, no marital deduction is allowed under § 2056(a) unless the property passes to the surviving spouse in a QDOT.

Under § 2056A(a), a QDOT is any trust in which (1) the trust instrument requires that at least one trustee of the trust is an individual citizen of the United States or a domestic corporation, and provides that no distribution (other than income) may be made from the trust unless a United States trustee or domestic corporation has the right to withhold from such distribution the tax imposed on such distribution; (2) the trust meets the requirements as the Secretary may by regulations prescribe to ensure collection of the tax imposed by § 2056A(b); and (3) an election is made by the executor of the decedent with respect to the trust.

Under § 2056A(b)(1)(A), an estate tax is imposed on any distributions of principal from the qualified domestic trust (other than on account of hardship) before the date of death of the surviving spouse. In addition, under § 2056A(b)(1)(B), an estate tax is imposed on the value of the property remaining in the qualified domestic trust on the date of the death of the surviving spouse.

Under § 2056A(b)(12) and § 20.2056A-10(a)(1) and (2), a QDOT is no longer subject to the estate tax imposed under § 2056A(b) if the surviving spouse becomes a citizen of the United States, the spouse was a resident of the United States at all times after the death of the decedent and before becoming a United States citizen, and the U.S. trustee of the QDOT notifies the Internal Revenue Service and certifies in writing that

the surviving spouse has become a United States citizen. Notice is to be made by filing a final Form 706-QDT on or before April 15th of the calendar year following the year that the surviving spouse becomes a citizen, unless an extension of time for filing is granted under § 6081.

Under § 301.9100-1(c), the Commissioner may grant an extension of time under the rules set forth in § 301.9100-2 and 301.9100-3 to make a regulatory election or a statutory election (but no more than 6 months except in the case of a taxpayer who is abroad), under all subtitles of the Code except subtitles E, G, H, and I.

Section 301.9100-2 provides an automatic extension of time for making certain elections.

Section 301.9100-3(a) provides the standards used to determine whether to grant an extension of time to make an election whose due date is prescribed by regulation (and not expressly provided by statute). The time for filing the notice required under § 20.2056A-10(a)(2) is not expressly prescribed by statute. Accordingly, the trustee may seek an extension of time to file with the Internal Revenue Service the required notice and certification that Spouse became a United States citizen.

Requests for relief subject to § 301.9100-3 will be granted when the taxpayer provides the evidence to establish to the satisfaction of the Commissioner that the taxpayer acted reasonably and in good faith, and the grant of relief will not prejudice the interests of the government.

Based upon the facts submitted and representations made, we conclude that the requirements of § 301.9100-3 have been met. Therefore, Trustee is granted an extension of time of 120 days from the date of this letter to file with the Internal Revenue Service the required notice and certification that Spouse became a citizen of the United States. The required notice and certification should be made on Form 706-QDT. The Form 706-QDT should be filed with the Department of the Treasury, Internal Revenue Service Center, Kansas City, MO 64999. A copy of this letter should be attached to the Form 706-QDT.

Except as expressly provided herein, no opinion is expressed or implied concerning the tax consequences of any aspect of any transaction or item discussed or referenced in this letter.

The ruling contained in this letter is based upon information and representations submitted by the taxpayer and accompanied by a penalty of perjury statement executed by an appropriate party. While this office has not verified any of the material submitted in support of the request for rulings, it is subject to verification on examination.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

In accordance with the Power of Attorney on file with this office, a copy of this letter is being sent to your authorized representative.

Sincerely,

Associate Chief Counsel  
(Passthroughs & Special Industries)

By: Daniel J. Gespass  
Daniel J. Gespass  
Senior Technician Reviewer, Branch 4  
Office of the Associate Chief Counsel  
(Passthroughs & Special Industries)

Enclosure  
Copy for § 6110 purposes

cc: