

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

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Third Party Communication: None
Date of Communication: Not Applicable

Person To Contact:
, ID No.

Telephone Number:

Refer Reply To:
CC:PSI:B04
PLR-117360-23

Re:

Date:
September 18, 2023

Legend

Estate =

Dear :

This letter modifies and corrects the ruling issued as PLR-105637-23 on August 21, 2023. In the paragraph immediately preceding the "LAW AND ANALYSIS" section, the letter ruling includes the following statement and ruling request:

Executor proposes to sever the Marital Trust, pursuant to § 2642(a)(3), to create a GST Exempt Marital Trust and a GST non-Exempt Marital Trust. Executor represents that Marital Trust will be divided on a fractional basis and that the GST Exempt Marital Trust will receive a fractional share of the total of all trust assets equal to the applicable fraction of Marital Trust immediately before the severance. Executor requests an extension of time under § 2642(g) and § 301.9100-3 to allocate Decedent's GST exemption to the GST Exempt Marital Trust on a late-filed Form 706 for Decedent's estate.

In the "LAW AND ANALYSIS" section, the letter ruling includes provisions under § 2642(a)(3) of the Code related to the qualified severance of a trust.

The letter ruling is modified by deleting the statement and ruling request recited above as well as the qualified severance provisions under § 2642(a)(3). The letter is further modified by adding the ruling request made by Executor as follows:

Executor requests an extension of time under § 2642(g) and § 301.9100-3 to allocate Decedent's GST exemption under § 2632 to the Exemption

Trust in an amount sufficient to create an inclusion ratio of zero and to allocate any remaining GST exemption amount to the Marital Trust.

In all other respects, Private Letter Ruling 105637-23 remains the same.

This modification letter, as well as the private letter ruling it modifies, is directed only to the taxpayer who requested it. Section 6110(k)(3) of the Code provides that such letters may not be used or cited as precedent.

In accordance with the Power of Attorney currently on file with the Internal Revenue Service, we are sending a copy of this letter to your authorized representative.

Sincerely,

Associate Chief Counsel
Passthroughs & Special Industries

By: _____
Leslie H. Finlow
Senior Technician Reviewer, Branch 4
Office of the Associate Chief Counsel
(Passthroughs & Special Industries)

Enclosure (1)

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cc: