Internal Revenue Service

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Department of the Treasury
Washington, DC 20224

Third Party Communication: None
Date of Communication: Not Applicable

Person To Contact:
, ID No.
Telephone Number:

Refer Reply To:
CC:PT&E:B04
PLR-120086-25
Date:
June 02, 2026

RE:

LEGEND

Decedent	=
Spouse	=
Trust	=
Date 1	=
Date 2	=
Date 3	=
Date 4	=
Attorney 1	=
Attorney 2	=

Dear :

This letter responds to your authorized representative's letter dated December 9, 2025, and subsequent correspondence, submitted on behalf of Decedent's estate, requesting an extension of time under § 301.9100-1 and § 301.9100-3 of the Procedure and Administration Regulations to make a qualified terminable interest property (QTIP) election under § 2056(b)(7) of the Internal Revenue Code (Code).

The facts and representations submitted are as follows:

On Date 1, Decedent established a revocable trust, Trust. Decedent died on Date 2, survived by Spouse. Trust became irrevocable upon Decedent's death.

Article 8.01 of Trust provides that if Spouse survives Decedent, the trustee is to create a separate trust (Marital Trust) for the benefit of Spouse, with the smallest pecuniary amount allowed as a federal estate tax marital deduction that would result in no federal estate tax.

Article 8.03(c) of Trust provides that unproductive property shall not be held as an asset of the Marital Trust for more than a reasonable time without Spouse's written consent. Article 8.03(c) further provides that it is Decedent's intent that the Marital Trust qualify for the Federal estate tax marital deduction to the extent that an election is made under § 2056(b)(7) of the Code.

Article 8.04(a) directs the trustee to pay income from Marital Trust, at least quarterly, to Spouse during his lifetime.

Article 8.04(b) provides that the trustee may pay to Spouse amounts from principal as deemed necessary for Spouse's health and maintenance in reasonable comfort.

Spouse, in his capacity as executor of Decedent's estate, engaged Attorney 1 to prepare Decedent's Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, and to make any necessary elections, including a QTIP election. The Form 706 for Decedent's estate was timely filed on Date 3, the extended due date. On Schedule M of Form 706, the value of the property passing to Marital Trust was not identified as "QTIP property" on Part A of Schedule M of the Form 706 but was mistakenly identified as "[a]ll other property" on Part B of Schedule M. Thus, no QTIP election was made for such property.

Several months after Date 3, Spouse engaged Attorney 2 to review and update Spouse's estate plan. On or about Date 4, upon further review of Decedent's Form 706, Attorney 2 discovered that the property passing to Marital Trust was incorrectly reported on Form 706 and a valid QTIP election was not made in accordance with the provisions of Decedent's Trust.

You have requested an extension of time under § 301.9100-1 and § 301.9100-3 to make the QTIP election under § 2056(b)(7) to treat the property of Marital Trust as QTIP property.

LAW AND ANALYSIS

Section 2001(a) of the Code 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 shall, except as limited by § 2056(b), be determined by deducting from the value of the gross estate an amount equal to the value of any interest in property which passes or has passed from the decedent to the surviving spouse, but only to the extent that such interest is included in determining the value of the gross estate.

Section 2056(b)(1) provides the general rule that no deduction shall be allowed under § 2056(a) for an interest passing to the surviving spouse if, on the lapse of time, on the occurrence of an event or contingency, or on the failure of an event or contingency to occur, the interest will terminate or fail.

Section 2056(b)(7)(A) provides that, in the case of QTIP, such property shall be treated as passing to the surviving spouse, and for purposes of § 2056(b)(1)(A), no part of such property shall be treated as passing to any person other than the surviving spouse.

Section 2056(b)(7)(B)(i) defines the term “QTIP” as property: (I) which passes from the decedent; (II) in which the surviving spouse has a qualifying income interest for life as defined in § 2056(b)(7)(B)(ii); and (III) to which an election under § 2056(b)(7) applies.

Section 2056(b)(7)(B)(ii) provides that the surviving spouse has a qualifying income interest for life if: (I) the surviving spouse is entitled to all the income from the property payable annually or at more frequent intervals, or has a usufruct interest for life in the property, and (II) no person has a power to appoint any part of the property to any person other than the surviving spouse.

Section 2056(b)(7)(B)(v) provides that an election under § 2056(b)(7) with respect to any property shall be made by the executor on the return of tax imposed by § 2001. Such an election, once made, shall be irrevocable.

Section 20.2056(b)-7(b)(4)(i) of the Estate Tax Regulations generally provides that the QTIP election is made on the last estate tax return filed by the executor on or before the due date of the return, including extensions, or, if a timely return is not filed, the first estate tax return filed by the executor after the due date.

Section 301.9100-1(c) provides that the Commissioner has discretion to grant a reasonable 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 six months except in the case of a taxpayer who is abroad), under all subtitles of the Internal Revenue Code except subtitles E, G, H, and I.

Section 301.9100-3 provides the standards used to determine whether to grant an extension of time to make an election whose date is prescribed by a regulation (and not expressly provided by statute).

Requests for relief under § 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 that granting relief will not prejudice the interests of the government.

Section 301.9100-3(b)(1)(v) provides that a taxpayer is deemed to have acted reasonably and in good faith if the taxpayer reasonably relied on a qualified tax

professional, including a tax professional employed by the taxpayer, and the tax professional failed to make, or advise the taxpayer to make, the election.
Based on the facts submitted and the representations made, we conclude that the requirements of § 301.9100-3 have been satisfied. Accordingly, Decedent’s estate is granted an extension of time of 120 days from the date of this letter to make a QTIP election with respect to the property of Marital Trust.

The election should be made on a supplemental Form 706 filed with the Internal Revenue Service Center at the following address: Department of the Treasury, Internal Revenue Service Center, Attn: E&G, Stop 824G, 7940 Kentucky Drive, Florence, KY 41042-2915. A copy of this letter should be attached to the supplemental Form 706.

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.

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.

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.

Sincerely,

Acting Associate Chief Counsel
(Passthroughs, Trusts, and Estates)

By: /S/
Leslie H. Finlow
Senior Technician Reviewer, Branch 4
Office of the Associate Chief Counsel
(Passthroughs, Trusts, and Estates)

Enclosure:
Copy for § 6110 purposes

cc: