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-119871-25

Date:
June 03, 2026

RE:

LEGEND

Decedent =

Spouse =

Trust =

Bank A =
Bank B =
Date 1 =
Date 2 =
Date 3 =
Month of Year =

Dear :

This letter responds to your authorized representatives' letter dated November 7, 2025, and subsequent correspondence, requesting an extension of time pursuant to § 301.9100-3 of the Procedure and Administration Regulations to file Form 706-QDT, U.S. Estate Tax Return for Qualified Domestic Trusts, to notify and certify to the Internal Revenue Service (Service) that Spouse, who is the beneficiary of Trust, 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 United States citizen at the time of Decedent's death. On Schedule M of Decedent's timely filed Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, Decedent's estate

made an election to treat Trust as a qualified domestic trust (QDOT) pursuant to § 2056A(a) of the Internal Revenue Code (Code).

The initial trustee of Trust was Bank A, a United States corporation. On Date 2, Spouse became a United States citizen. Shortly after Date 2, Bank A merged with Bank B, also a United States corporation, and Bank B became the trustee of Trust as successor in interest to Bank A. During this period, Bank A and Bank B were unaware of the change to Spouse's citizenship and did not provide notice or certification of Spouse's United States citizenship by filing a Form 706-QDT within the time required under § 20.2056A-10(a)(2) of the Estate Tax Regulations.

On Date 3, Spouse notified Bank B that Spouse had become a United States citizen on Date 2. During Month of Year, Bank B consulted with Bank B's internal tax department and an external accounting firm and discovered the failure to file a Form 706-QDT to provide notification and certification of Spouse's United States citizenship during the required time period.

It is represented that Spouse continuously resided in the United States from the date of Decedent's death until Spouse became a United States citizen. It is represented that from the time Trust was formed, trustee distributed only the income from Trust to Spouse.

Bank B requests a ruling that an extension of time be granted pursuant to § 301.9100-3 to file a Form 706-QDT notifying and certifying that Spouse became a United States citizen, pursuant to the requirements described in § 20.2056A-10(a)(2).

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 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) provides that, except as provided in § 2056(d)(2), if the surviving spouse is not a citizen of the United States, no deduction shall be allowed under § 2056(a). Section 2056(d)(2) provides that § 2056(d)(1) shall not apply to any property passing to the surviving spouse in a QDOT.

There are three main requirements under § 2056A that must be satisfied in order for a trust to be a QDOT. The trust instrument must require that at least one trustee of the trust be an individual citizen of the United States or a domestic corporation, and provide that no distribution (other than a distribution of income) may be made from the trust

unless a trustee who is an individual citizen of the United States or a domestic corporation has the right to withhold from the distribution the tax imposed by § 2056A on the distribution. In addition, the trust must meet the requirements of regulations prescribed to ensure the collection of any tax imposed by § 2056A(b)(1). Finally, the executor must make an election on the federal estate tax return to qualify the trust property for the federal estate tax marital deduction.

Section 2056A(b)(1) provides that an estate tax is imposed on (A) any distribution before the date of death of the surviving spouse from a qualified domestic trust, and (B) the value of the property remaining in a qualified domestic trust on the date of the death of the surviving spouse (§ 2056A estate tax).

Section 2056A(b)(12) provides, in part, that if the surviving spouse of the decedent becomes a citizen of the United States and if such spouse was a resident of the United States at all times after the date of death of the decedent and before such spouse becomes a citizen of the United States, then the tax imposed by § 2056A(b)(1)(A) shall not apply to any distributions after such spouse becomes a citizen, and the tax imposed by § 2056A(b)(1)(B) shall not apply.

Section 20.2056A-10(a)(1) and (2) provides, in part, that a QDOT is no longer subject to the § 2056A estate tax 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 United States trustee of the QDOT notifies the 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 in which the surviving spouse becomes a United States citizen unless an extension of time for filing is granted under § 6081.

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 Code except in subtitles E, G, H, and I.

Section 301.9100-3 sets forth the standards that the Commissioner uses to determine whether to grant an extension of time to make an election whose due date is prescribed by a regulation and not expressly provided by statute. These standards indicate that the Commissioner should grant relief when the taxpayer provides evidence proving 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)(iii) provides that a taxpayer is deemed to have acted reasonably and in good faith if the taxpayer failed to make the election because, after exercising reasonable diligence (taking into account the taxpayer's experience and the

complexity of the return or issue), the taxpayer was unaware of the necessity for the election.

Based upon the facts submitted and representations made, we conclude that the requirements of § 301.9100-3 are satisfied. Therefore, Bank B is granted an extension of time of 120 days from the date of this letter to file with the Service the required notice and certification that Spouse became a citizen of the United States. The required notice and certification should be made on a 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 ruling, 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,

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

By: /S/
Karlene M. Lesho
Chief, Branch 4
Office of the Associate Chief Counsel
(Passthroughs, Trusts, and Estates)

Enclosure:
Copy for § 6110 purposes

cc: