Office of Chief Counsel Internal Revenue Service **memorandum**

CC:PSI:B04:DGespass

to: Lisa Piehl, Program Manager, Estate & Gift Tax Policy

(SE:S:E:HQ:SEP:E&G)

from: Melissa C. Liquerman

Branch Chief, CC:PSI:B04

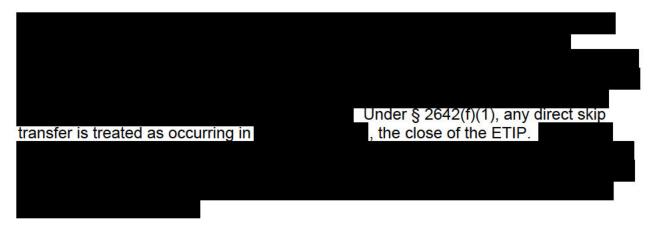
subject:



This memorandum concerns an issue arising during the processing of the above-captioned taxpayers'



A probate court order, issued in ______, extinguished the taxpayers' power to add beneficiaries as of that date. See Rev. Rul. 73-142, 1973-1 C.B. 405 (court order effectively eliminated power regardless of whether the court order was entered pursuant to state law properly applied) and Rev. Rul. 93-79, 1993-2 C.B. 269 (retroactive reformation not binding on third parties).



If you have any questions, please call Daniel Gespass at (202) 317-4632.

<u> Melissa C._Liquerman__</u>

Melissa C. Liquerman
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