

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

CC:PSI:B04:DGespass

date: June 22, 2021

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: [REDACTED]

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

[REDACTED]

A probate court order, issued in [REDACTED], 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).

[REDACTED]

[REDACTED] Under § 2642(f)(1), any direct skip transfer is treated as occurring in [REDACTED], the close of the ETIP. [REDACTED]

[REDACTED]

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

Melissa C. Liquerman _____
Melissa C. Liquerman
Branch Chief
Office of the Associate Chief Counsel
(Passthroughs & Special Industries)