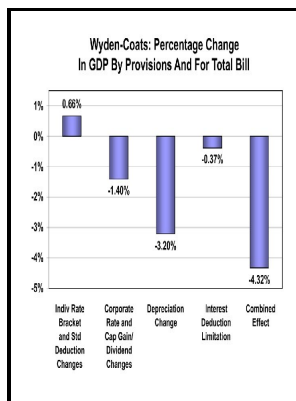


Estate and gift tax after ERTA

Practising Law Institute - Estate and Gift Tax FAQs

Description: -

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 Gifts -- Taxation -- Law and legislation -- United States.
 Inheritance and transfer tax -- Law and legislation -- United States.
 Estate and gift tax after ERTA
 -Estate and gift tax after ERTA
 Notes: Includes bibliographical references and index.
 This edition was published in 1982



Filesize: 44.44 MB

Tags: #Gift #Estate #Tax #Valuation: #5 #Things #to #Remember

Estate and Gift Tax FAQs

The surviving spouse can create a qualified domestic trust for this purpose. With respect to considering that there had been an implied repeal of the effective date of subsection b , the court found that neither of the special circumstances of implied repeal had been met. The IRS concluded that Congress's actions in providing a new definition of qualified joint interests, establishing the unlimited marital deduction, and repealing the election subsections were clearly evidence of this intent.

Major Enacted Tax Legislation, 1980

With maximum funding of the bypass trust, the administrative cost of a qualified domestic trust may be avoidable.

Estate and Gift Taxes

First, before the unlimited marital deduction against estate and gift taxes was enacted in the Economic Recovery Tax Act of 1981 ERTA , 97 Pub.

What Happens to Estate Tax Benefits After 2025?

The surviving spouse would then utilize this full step-up in computing the taxable gain or loss when the property is eventually sold.

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