



TaxNewsFlash

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Proposed regulations: Revising qualified domestic trust regulations to update outdated references, procedures

The U.S. Treasury Department and IRS today released [proposed regulations](#) (REG-119683-22) that would update federal estate tax regulations applicable to estates of decedents passing property to or for the benefit of a noncitizen spouse in a domestic trust for which the executor of the decedent's estate has made an election to be a qualified domestic trust and the trust satisfies all of the requirements for such treatment under applicable federal tax law and regulations.

The proposed regulations would update current regulations under section 2056A by modifying and replacing outdated references, information, and procedures, such as references to IRS officials, offices, and addresses that no longer exist and references to temporary regulations. The IRS did not, however, update information that does not impede taxpayers from complying with the regulations, or the IRS from processing information provided by taxpayers. Such updates, including outdated figures in examples, were considered beyond the scope of the proposed regulations.

Comments and requests for a public hearing are due by October 21, 2024.

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