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Final regulations: Amending qualified domestic trust regulations under section 2056A to update outdated references, information, and procedures

The U.S. Treasury Department and IRS today released final regulations (T.D. 10050) amending the federal estate tax regulations applicable to estates of decedents passing property to or for the benefit of a noncitizen spouse in a domestic trust that satisfies all of the requirements under applicable federal tax law and regulations to be a qualified domestic trust and for which the executor of the decedent's estate has made a qualified domestic trust election.

In particular, the final regulations modify the existing regulations under section 2056A to update outdated references, information, and procedures, such as references to IRS officials, offices, and addresses that no longer exist and references to temporary regulations. The final regulations adopt proposed regulations issued in August 2024 with two non-substantive changes.

The final regulations are effective on the date published in the Federal Register, which is scheduled to be July 10, 2026.

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