

**REPORT ON REFORM OF
FEDERAL WEALTH TRANSFER TAXES**

**TASK FORCE ON
FEDERAL WEALTH TRANSFER TAXES**

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CONTENTS

INTRODUCTION	1
PART I. THE PHASEOUT OF THE ESTATE AND GST TAXES AND THEIR SUBSEQUENT REINSTATEMENT	3
§ 1. Inadequate Estate Plans	3
<i>Issue</i>	3
<i>Current Law</i>	3
<i>Alternatives</i>	3
1. <u>Recognize a State Law’s Doctrine of Reformation</u>	3
2. <u>Authorize a Qualified Transfer Made in Furtherance of a Transferor’s Intent</u>	4
§ 2. Planning Under a Lengthy Phaseout Period	4
<i>Issue</i>	4
<i>Current Law</i>	4
1. <u>Financial and Estate Planning</u>	4
2. <u>Decoupling of the Estate and Gift Taxes</u>	6
3. <u>The GST Tax</u>	6
<i>Alternatives</i>	6
1. <u>Reduce the Length of the Phaseout Period</u>	6
2. <u>Reunify the Estate and Gift Taxes During the Phaseout Period and Repeal the GST Tax Immediately</u>	7
3. <u>Repeal the Gift Tax</u>	7
4. <u>Modify the Estate, Gift, and GST Taxes</u>	7
5. <u>Adopt a Tax System Other than a Wealth Transfer Tax System</u>	7
§ 3. State Death Tax Credit	7
<i>Issue</i>	7
<i>Current Law</i>	7
<i>Alternatives</i>	10
1. <u>Recognize a State Law’s Doctrine of Reformation</u>	10
2. <u>Reduce the Length of the Phaseout Period</u>	10
3. <u>Restore the State Death Tax Credit</u>	11
4. <u>Retain the State Death Tax Credit at 50 Percent for 2004 or Accelerate the Deduction to 2004</u>	11
§ 4. Temporary Repeal	11
A. Repeal of the Estate Tax and Introduction of the Modified Carryover Basis Rule	11
<i>Issue</i>	11
<i>Current Law</i>	11

<i>Alternatives</i>	14
1. <u>Either Promptly Make the Repeal Permanent or Promptly Reinstate the Estate Tax</u>	14
2. <u>Allow Estates of Decedent’s Dying in 2010 to Elect to Be Subject to the Estate Tax Law in Effect in 2009</u>	14
B. Repeal of the GST Tax	14
<i>Issue</i>	14
<i>Current Law</i>	14
<i>Alternatives</i>	19
1. <u>Enact Clarifying Transition Rules</u>	19
2. <u>Make the Technical Provisions Permanent</u>	19
PART II. THE GIFT TAX	21
§ 5. Domestic Transfers	21
<i>Issue</i>	21
<i>Current Law</i>	21
1. <u>Protection of the Income Tax</u>	21
2. <u>Effect on Estate Planning</u>	22
3. <u>Compliance Costs</u>	23
<i>Alternatives</i>	23
1. <u>Repeal the Gift Tax and Issue Regulations on Agency Relationships Between U.S. Transferors and Transferees</u>	23
2. <u>Repeal the Gift Tax and Treat a Gift as a Realization Event, Unless a Donor Elects to Be Treated as the Continuing Owner for Income Tax Purposes</u>	24
3. <u>Repeal the Gift Tax and Tax a Donee’s Disposition of an Asset Acquired by Gift at the Highest Applicable Tax Rate</u>	24
4. <u>Retain the Gift Tax Accompanied by a Grantor Trust Election</u>	25
5. <u>Retain the Gift Tax with Modifications to the Annual Exclusion and Valuation Rules</u>	25
6. <u>Include Form 1040 Questions</u>	26
§ 6. Transfers to Non-U.S. Transferees	26
<i>Issue</i>	26
<i>Current Law</i>	26
<i>Alternatives</i>	27
1. <u>Repeal the Gift Tax and Issue Regulations on Agency Relationships Between U.S. Transferors and Non-U.S. Transferees</u>	27
2. <u>Repeal the Gift Tax and Treat a Gift as a Realization Event, Unless the Donor Elects to Be Treated as the Continuing Owner</u>	27
3. <u>Repeal the Gift Tax and Treat as Gross Income Cash or Property a U.S. Transferee Receives from a Non-U.S. Transferor</u>	27

PART III. BASIS	29
§ 7. General Rules	29
<i>Issue</i>	29
<i>Current Law</i>	29
1. <u>IRC §§ 1014 and 1015</u>	29
2. <u>IRC § 1022</u>	30
a. <u>Dual Basis Rule</u>	30
b. <u>Conforming Amendment to IRC § 121</u>	32
c. <u>Modifications to Carryover Basis</u>	33
d. <u>A Comparison of the Income Tax Consequences</u> <u>of Lifetime and Deathtime Transfers</u>	36
i. <u>Impact of IRC § 1022 Modifications</u>	37
ii. <u>Holding Periods</u>	38
iii. <u>Availability of Exclusion of Gain Under IRC § 121</u>	39
iv. <u>Transfers of Property to Non-U.S. Transferees</u>	39
v. <u>Transfers of Property with Liabilities in Excess of Basis</u>	39
vi. <u>Charitable Remainder Trusts</u>	39
vii. <u>State Death Taxes</u>	40
e. <u>Closely Held Businesses</u>	40
i. <u>Liquidity Requirements</u>	40
ii. <u>Lifetime Gifts</u>	41
iii. <u>Income Tax Planning of Sales of Interests</u> <u>in Closely Held Businesses</u>	42
iv. <u>Summary of Planning for Closely Held Businesses</u>	43
<i>Alternatives</i>	43
1. <u>Treat Unrecognized Losses Consistently</u>	43
2. <u>Retain IRC § 1014 for Tangible Personal Property</u> <u>Not Held for Investment or Used in a Trade or Business</u>	44
3. <u>Clarify the Income Tax Treatment of Charitable Remainder Trusts</u>	44
4. <u>Adjust Basis for State Death Transfer Taxes and Foreign Death Taxes</u>	44
5. <u>Allow an Executor to Elect to Adjust Basis</u> <u>for Estate Administration Expenses</u>	45
§ 8. Property Subject to Debt	45
<i>Issue</i>	45
<i>Current Law</i>	45
<i>Alternatives</i>	49
1. <u>Establish a Right of Recovery by a Recipient of Encumbered Property</u> <u>from the Other Recipients of a Decedent’s Property</u>	49
2. <u>Treat the Transfer of Property Encumbered with Debt in Excess of</u> <u>Its Adjusted Basis at a Decedent’s Death as a Realization Event</u>	50
3. <u>Forgive the Income Tax Liability Through a Basis Adjustment</u>	50
4. <u>Permit a Recipient of Property Encumbered with Debt in Excess of</u> <u>Its Adjusted Basis to Elect an Excise Tax</u>	50

5. <u>Treat the Transfer of Encumbered Property at Death as a Nonrealization Event Only for Encumbrances Not Acquired for Income Tax Avoidance Purposes, and Limit a Recipient’s Tax Liability on Encumbered Property to the Amount of Equity</u>	51
6. <u>Treat the Segregation of Property Encumbered with Debt in Excess of Its Adjusted Basis as a Realization Event</u>	51
§ 9. Income in Respect of a Decedent (IRD)	51
A. Qualified Retirement Plans and IRAs	51
<i>Issue</i>	51
<i>Current Law</i>	51
<i>Alternatives</i>	53
1. <u>Allow Basis Increases to the Extent of the Growth of the Assets Contributed to Qualified Retirement Plans and IRAs</u>	53
2. <u>Allow Basis Increases at an Accelerated Rate for Assets Held in Qualified Retirement Plans and IRAs</u>	53
3. <u>Allow Basis Increases for Assets Held in Qualified Retirement Plans and IRAs Only if the Executor Cannot Make Allocations to Other Assets</u>	54
B. Installment Sales	54
<i>Issue</i>	54
<i>Current Law</i>	54
<i>Alternatives</i>	55
1. <u>Allow Basis Increases to the Extent of Appreciation of the Installment Obligation</u>	55
2. <u>Allow Basis Increases to an Installment Obligation to the Extent It Represents Unrecognized Gain</u>	55
C. State Death Taxes	56
<i>Issue</i>	56
<i>Current Law</i>	56
<i>Alternatives</i>	56
1. <u>Permit a Deduction Under IRC § 691 for State Death Taxes Attributable to an Item of IRD</u>	56
2. <u>Permit an Adjustment to Basis Under IRC § 1022 for State Death Taxes Attributable to an Item of IRD</u>	56
§ 10. Unused Loss Carryovers and Built-In Losses	56
<i>Issue</i>	56
<i>Current Law</i>	56
1. <u>IRC § 1014 and Business Entities</u>	57
2. <u>IRD and Business Entities</u>	57
3. <u>Losses of S Corporations and Business Entities Treated as Partnerships</u>	58
4. <u>At-Risk Rules</u>	58
5. <u>Passive Activity Rules</u>	59

<i>Alternatives</i>	60
1. <u>Extend IRC § 1022(b)(2)(C) to Include Losses in Excess of Basis Under IRC §§ 704(d) and 1366(d)</u>	60
2. <u>Extend IRC § 1022(b)(2)(C) to Include At-Risk Losses Under IRC § 465</u>	61
3. <u>Extend IRC § 1022(b)(2)(C) to Include Passive Activity Losses Under IRC § 469</u>	61
§ 11. Aggregate Spousal Property Basis Increase	62
A. Qualified Spousal Property	62
1. <u>Estate Trusts</u>	62
<i>Issue</i>	62
<i>Current Law</i>	62
<i>Alternatives</i>	63
a. <u>Clarify the Treatment of Estate Trusts</u>	63
b. <u>Include Estate Trusts in the Definition of Qualified Spousal Property</u>	63
2. <u>Qualified Terminable Interest Property (QTIP)</u>	63
<i>Issue</i>	63
<i>Current Law</i>	63
<i>Alternatives</i>	65
a. <u>Clarify the Treatment of Legal Life Estates</u>	65
b. <u>Clarify the Treatment of Unitrust Interests</u>	65
c. <u>Clarify the Treatment of QTIPs with Testamentary General Powers of Appointment</u>	65
d. <u>Treat Trusts in Which Surviving Spouses Have Presently Exercisable General Powers of Appointment as QTIPs</u>	65
B. Interests in Jointly Owned Property and Community Property	66
<i>Issue</i>	66
<i>Current Law</i>	66
<i>Alternative</i>	66
<u>Treat Property Jointly Owned by a Decedent and the Decedent's Spouse as Owned by the Decedent</u>	66
C. Qualified Spousal Property Owned at the Death of a Surviving Spouse	67
<i>Issue</i>	67
<i>Current Law</i>	67
<i>Alternative</i>	67
<u>Treat a QTIP Owned at Death the Same as Property Owned Outright</u>	67
D. Property Transferred to a Spouse Within Three Years of Death	68
<i>Issue</i>	68
<i>Current Law</i>	68
<i>Alternative</i>	69
<u>Eliminate the Spousal Exception to the General Rule Denying Basis Increases for Property a Decedent Had Acquired Within the Three Years Preceding That Decedent's Death</u>	69

E. Noncitizen Decedents and Spouses Who Are Nonresidents	69
<i>Issue</i>	69
<i>Current Law</i>	69
<i>Alternative</i>	70
<u>Clarify IRC §§ 1022(c)'s and 6018(b)(3)'s Treatment of Noncitizen Spouses Who Are Nonresidents</u>	70
§ 12. Allocation of Basis Increases	70
A. Decedent's Directives	70
<i>Issue</i>	70
<i>Current Law</i>	71
<i>Alternatives</i>	71
1. <u>Acknowledge a Decedent's Directives Are Controlling, and Permit an Executor to Allocate Basis Increases to the Decedent's Beneficiaries Without Reference to the Assets the Beneficiaries Acquired from the Decedent</u>	71
2. <u>Acknowledge a Decedent's Directives Are Controlling, and Permit an Executor to Allocate Basis Increases to the Decedent's Beneficiaries in an Amount Not to Exceed the Fair Market Value of the Property That the Beneficiaries Acquired from the Decedent</u>	72
3. <u>Acknowledge a Decedent's Directives Are Controlling, and Permit an Executor to Allocate Basis Increases to the Decedent's Beneficiaries with the Condition That the Beneficiaries Can Use the Basis Increases Only for Assets Acquired from the Decedent</u>	72
B. A Default Rule	72
<i>Issue</i>	72
<i>Current Law</i>	72
<i>Alternative</i>	73
<u>Provide a Default Rule That Achieves an Approximation of an Allocation That a Dutiful Fiduciary Would Have Made</u>	73
C. Allocations to Assets Sold During Administration	73
<i>Issue</i>	73
<i>Current Law</i>	73
<i>Alternative</i>	74
<u>Permit a Limited Exception to the Rule That Denies an Allocation of the Aggregate Spousal Property Basis Increase to Assets That an Executor Sells During Administration</u>	74
§ 13. Compliance and Statute of Limitation Issues Under the Modified Carryover Basis Rule	74
<i>Issue</i>	74
<i>Current Law</i>	74
1. <u>Reporting Requirements Under IRC § 1022</u>	74
2. <u>Reporting Requirements Under the Estate Tax/Step-up in Basis Rules</u>	75

3.	<u>Resolution of Basis Disputes</u>	76
	a. <u>Presumptions for Determining Basis Under IRC § 1014</u>	76
	b. <u>The Duty of Consistency</u>	77
	c. <u>The Doctrine of Election</u>	78
	d. <u>The Mitigation Provisions of IRC §§ 1311–1314</u>	79
	e. <u>The Doctrine of Equitable Recoupment</u>	81
4.	<u>Compliance Issues and Taxpayer Burdens Under IRC § 1022</u>	83
	a. <u>Record-Keeping Burdens</u>	83
	b. <u>Asset Appraisals</u>	83
	c. <u>Pass-Through Entities</u>	83
5.	<u>No Repose for Modified Carryover Basis Determination</u>	84
	a. <u>Basis Disputes in General</u>	84
	b. <u>Basis Disputes Involving Loss Carryovers and Built-In Losses</u>	85
	<i>Alternatives</i>	87
1.	<u>Repeal the Two Types of Lower of Basis or Fair Market Value Rules</u> <u>Found in IRC §§ 1022(a) and 1015(a)</u>	87
2.	<u>Allow the Aggregate Basis Increase Only to a Decedent’s Estate</u>	88
3.	<u>Adopt Procedural Rules to Promote Finality in Determining Basis</u>	89
 § 14. Recharacterization of Income and Loss		90
	<i>Issue</i>	90
	<i>Current Law</i>	90
	<i>Alternatives</i>	91
1.	<u>Make Basis Increases Available Only to Offset</u> <u>the Amount Realized upon a Disposition</u>	91
2.	<u>Replace Basis Increases with a Credit</u>	91
3.	<u>Preclude the Use of Capital Losses to Offset Ordinary Income</u>	92
 § 15. Summary of the Modified Carryover Basis Rule		92
	<i>Issue</i>	92
	<i>Current Law</i>	92
	<i>Alternatives</i>	92
1.	<u>Remove Loss Carryovers and Built-In Losses</u> <u>from IRC § 1022(b)’s Aggregate Basis Increase</u>	92
2.	<u>Permit Estates to Allocate an Income Exemption</u> <u>to the Beneficiaries of a Decedent’s Estate</u>	93
3.	<u>Eliminate Basis Increases and Adopt a Strict Carryover Basis Rule</u>	93
4.	<u>Treat Death as a Realization Event</u>	93
 PART IV. THE FEDERAL WEALTH TRANSFER TAX SYSTEM		95
 § 16. The Annual Exclusion		95
	<i>Issue</i>	95
	<i>Current Law</i>	95

<i>Alternatives</i>	96
1. <u>Revise the Present Interest Requirement</u>	97
a. <u>Retain the Present Interest Requirement and Deny the Annual Exclusion for Gifts Made in Trust</u>	97
b. <u>Retain the Present Interest Requirement and Allow the Annual Exclusion for Gifts Made in Trust That Meet the Requirements of IRC § 2642(c)</u>	97
c. <u>Retain the Present Interest Requirement and Provide That a Withdrawal Power Does Not Meet the Requirement</u>	97
d. <u>Retain the Present Interest Requirement and Establish Rules for a Qualifying Withdrawal Power</u>	97
2. <u>Eliminate the Present Interest Requirement</u>	97
3. <u>Impose Additional or Different Types of Dollar Limitations</u>	98
4. <u>Expand the Availability of IRC § 2503(e)</u>	98
§ 17. Portability of the Unified Credit and the GST Exemption Between Spouses	99
<i>Issue</i>	99
<i>Current Law</i>	99
<i>Alternatives</i>	100
1. <u>Allow the Surviving Spouse a Portable Applicable Exclusion Amount at Death</u>	100
2. <u>Allow the Surviving Spouse a Portable Applicable Exclusion Amount for Transfers Subject to the Gift Tax</u>	100
3. <u>Limit the Use of a Portable Applicable Exclusion Amount upon Remarriage</u>	100
4. <u>Allow the Surviving Spouse Portability of the GST Exemption</u>	101
5. <u>Allow the Surviving Spouse Portability of Lower Rate Brackets</u>	101
§ 18. Valuation Discounts and Chapter 14 Valuation Rules	101
A. Valuation of Interests in Entities and Unique Items of Tangible Property	102
<i>Issue</i>	102
<i>Current Law</i>	102
<i>Alternatives</i>	104
1. <u>Establish Presumptive Valuation Guidelines and Safe Harbors</u>	105
2. <u>Eliminate Nonbusiness Valuation Discounts</u>	105
3. <u>Aggregate Family and Donatively Transferred Interests</u>	106
4. <u>Recapture Discounts for Lack of Control</u>	108
5. <u>Treat Diminutions in Net Worth as Taxable Gifts</u>	109
6. <u>Coordinate the Estate and Gift Tax Valuation Rules</u>	109
7. <u>Simplify and Strengthen IRC §§ 2701 and 2704</u>	110
8. <u>Establish Procedures for Resolving Valuation Controversies</u>	110
B. Valuation of Temporal Interests in Property	111
<i>Issue</i>	111
<i>Current Law</i>	111

<i>Alternatives</i>	112
1. <u>Extend the Application of IRC § 2702 to All Donees</u>	113
2. <u>Require a Minimum Value for the Remainder Interest in an Annuity Trust</u>	113
3. <u>Eliminate the Exception to IRC § 2702 for Personal Residence Trusts</u>	113
§ 19. The Use of Replacement Cost for Valuation Purposes	113
<i>Issue</i>	113
<i>Current Law</i>	113
<i>Alternatives</i>	114
1. <u>Amend the Valuation Rules to Use Liquidation Values for All Estate Assets</u>	114
2. <u>Amend the Valuation Rules to Use Liquidation Values for Tangible Personal Property</u>	114
§ 20. The Tax Inclusive Estate Tax and the Tax Exclusive Gift Tax	115
<i>Issue</i>	115
<i>Current Law</i>	115
<i>Alternatives</i>	116
1. <u>Adopt a Tax Exclusive Tax Base for the Estate Tax</u>	116
2. <u>Adopt a Tax Inclusive Tax Base for the Gift Tax</u>	116
3. <u>Amend IRC § 2053</u>	117
§ 21. The Deduction for Management Expenses Under IRC § 2053	117
<i>Issue</i>	117
<i>Current Law</i>	117
<i>Alternative</i>	118
<u>Allow Estates, for Estate Tax Purposes, a Deduction Only for Transmission Expenses</u>	118
§ 22. Credit for Tax on Property Previously Taxed	118
<i>Issue</i>	118
<i>Current Law</i>	118
<i>Alternatives</i>	120
1. <u>Expand the Credit for Previously Taxed Property to Include Gift and GST Taxes</u>	120
2. <u>Amend Regulations to Address Technical Problems</u>	121
3. <u>Repeal the Previously Taxed Property Credit</u>	121
4. <u>Repeal the Previously Taxed Property Credit, and Enact a Credit for Property Transferred to the Same Generation as, or an Older Generation than, the Transferor</u>	121
§ 23. Nontestamentary Transfers and the Gross Estate	122
A. The Transferor Retains Enjoyment of and Control over Transferred Assets	122
<i>Issue</i>	122

<i>Current Law</i>	122
<i>Alternatives</i>	127
1. <u>Change the Hard-to-Complete Rule to an Easy-to-Complete Rule</u>	127
2. <u>Allow Taxpayers to Elect Either Gift Tax or Estate Tax Treatment on Transfers of Assets over Which They Retain Enjoyment or Control</u>	127
B. Annuities and Life Insurance	127
<i>Issue</i>	127
<i>Current Law</i>	128
<i>Alternatives</i>	129
1. <u>Allow Taxpayers to Elect Either Gift Tax or Estate Tax Treatment upon the Designation of a Beneficiary Under an Annuity Contract or Its Transfer</u>	129
2. <u>Allow Taxpayers to Elect to Treat Premium Payments as Taxable Transfers Subject to the Gift Tax or to Have the Proceeds of the Life Insurance Contract Subject to the Estate Tax at Their Death</u>	130
C. Jointly Owned Property	131
<i>Issue</i>	131
<i>Current Law</i>	131
<i>Alternatives</i>	132
1. <u>Repeal IRC § 2040(a) and Apply IRC § 2040(b) to All Jointly Owned Property</u>	132
2. <u>Repeal IRC § 2040 and Treat 100 Percent of the Value of the Jointly Owned Property as a Taxable Transfer Under the Gift Tax Law</u>	133
3. <u>Allow Taxpayers to Elect Gift Tax or Estate Tax Treatment on 100 Percent of the Value of the Jointly Owned Property</u>	134
4. <u>Retain IRC § 2040 and Treat 100 Percent of the Value of the Jointly Owned Property as a Taxable Transfer Under the Gift Tax Law</u>	134
5. <u>Provide That the Creation of Joint Interests Is an Incomplete Transfer for Gift Tax Purposes</u>	134
§ 24. Payment of Estate Tax on Annuities	135
<i>Issue</i>	135
<i>Current Law</i>	135
<i>Alternatives</i>	136
1. <u>Allow for a Deferral of Payment of Estate Taxes Modeled After the Regulations for Annuities for Non-U.S.-Citizen Spouses That Qualify for the Marital Deduction</u>	136
2. <u>Allow for a Time Extension for Payment of the Estate Tax Attributable to an Annuity Modeled After IRC §§ 6163 and 6166</u>	136
§ 25. Time Extension for Payment of Estate Taxes Under IRC § 6166	136
<i>Issue</i>	136
<i>Current Law</i>	137
<i>Alternatives</i>	139
1. <u>Adopt a Modified Universal Deferral Rule</u>	139

2. <u>Adopt a Universal Deferral Rule</u>	139
3. <u>Permit Prepayment of Estate Tax</u>	139
§ 26. Qualified Family-Owned Business Interests (QFOBI)	139
<i>Issue</i>	139
<i>Current Law</i>	139
<i>Alternatives</i>	140
1. <u>Eliminate the 50 Percent Test</u>	140
2. <u>Repeal the Adjustment to a Decedent’s Adjusted Gross Estate for Gifts to the Decedent’s Spouse</u>	141
3. <u>Repeal the Material Participation Requirement</u>	141
4. <u>Impose Interest on the Recapture Tax from the Time of the Recapture Event</u>	141
5. <u>Clarify That Dispositions in the Ordinary Course of Business Are Not Recapture Events</u>	142
6. <u>Authorize an IRC § 2057 Election for a Partial Interest in a QFOBI</u>	142
7. <u>Amend IRC § 2056(b)(9) to Allow a QFOBI to Fund a Marital Deduction Bequest</u>	142
§ 27. The Generation-Skipping Transfer Tax	143
A. The Estate and Gift Tax Override	143
<i>Issue</i>	143
<i>Current Law</i>	143
<i>Alternative</i>	143
<u>Provide Taxpayers the Right to Elect the GST Tax or the Estate or Gift Tax</u>	143
B. The Coordination of the GST Tax with the Estate and Gift Taxes	144
1. <u>The Annual Exclusion</u>	145
<i>Issue</i>	145
<i>Current Law</i>	145
<i>Alternatives</i>	146
a. <u>Exclude from the GST Tax All Transfers That Qualify for the Gift Tax Annual Exclusion</u>	146
b. <u>Allow the Annual Exclusion for Gifts Made in Trust Only if the Transfers Meet the Requirements of IRC § 2642(c)</u>	146
c. <u>Modify the Gift Tax Annual Exclusion and Enact Comparable Rules to Assure Nontaxation Under the GST Tax Law</u>	146
2. <u>Credit for Tax on Property Previously Taxed</u>	146
<i>Issue</i>	146
<i>Current Law</i>	147
<i>Alternative</i>	149
<u>Expand the Credit for Previously Taxed Property to Take into Account the GST Tax</u>	149
3. <u>Disclaimers</u>	149
<i>Issue</i>	149
<i>Current Law</i>	149

<i>Alternative</i>	150
<u>Amend the Regulations to Permit a Beneficiary of a Future Interest Held in Trust to Make a Qualified Disclaimer After a Taxable Transfer</u>	150
4. <u>Basis Adjustment for Taxable Terminations</u>	151
<i>Issue</i>	151
<i>Current Law</i>	151
<i>Alternative</i>	151
<u>Eliminate the Limitation on the Basis Adjustment for Taxable Terminations Occurring as a Result of Death</u>	151
5. <u>State Death Taxes</u>	152
<i>Issue</i>	152
<i>Current Law</i>	152
<i>Alternatives</i>	152
a. <u>Amend the GST Tax Law to Provide for a Deduction for State Death Taxes After 2004</u>	152
b. <u>Amend the GST Tax Law to Provide for State GST Taxes on a Direct Skip</u>	152
6. <u>The Estate Tax Inclusion Period (ETIP)</u>	153
<i>Issue</i>	153
<i>Current Law</i>	153
<i>Alternatives</i>	154
a. <u>Repeal the ETIP Rule</u>	154
b. <u>Retain the ETIP Rule but Repeal the Spousal Rule</u>	154
7. <u>Assignments of Remainder Interests</u>	154
<i>Issue</i>	154
<i>Current Law</i>	154
<i>Alternative</i>	158
<u>Clarify the GST Tax Law to Conform to the Estate and Gift Tax Laws by Treating the Actuarial Value of a Remainder Interest as the Full Value of the Underlying Property Encumbered by the Term Interest</u>	158
8. <u>IRC §§ 2701 and 2702</u>	159
<i>Issue</i>	159
<i>Current Law</i>	159
<i>Alternative</i>	160
<u>Clarify That IRC §§ 2701 and 2702 Apply to Determine the GST Tax Liability on a Direct Skip</u>	160
C. The GST Exemption	160
<i>Issue</i>	160
<i>Current Law</i>	160
<i>Alternatives</i>	162
1. <u>Reset the Inclusion Ratio to One After a Period of Years</u>	162
2. <u>Recalculate the Inclusion Ratio After the Occurrence of Either a Taxable Distribution to Another Trust or a Taxable Termination</u>	162
3. <u>Allow a Trustee to Allocate Distributions to Exempt and Nonexempt Portions of a Trust</u>	163

4. <u>Eliminate the Inclusion-Ratio Approach, and Permit a Trustee to Elect Which Generation-Skipping Transfers Use the GST Exemption Allocated to the Trust</u>	164
5. <u>Repeal the GST Tax and Impose a Periodic Tax on Trusts</u>	165
D. Direct Skips	165
<i>Issue</i>	165
<i>Current Law</i>	165
<i>Alternatives</i>	167
1. <u>Limit Generation-Skipping Transfers to Taxable Distributions and Taxable Terminations</u>	167
2. <u>Reduce the Rate of Tax on Direct Skips</u>	167
E. Transfers to Persons Unrelated to the Transferor	167
<i>Issue</i>	167
<i>Current Law</i>	167
<i>Alternative</i>	168
<u>Exclude Gifts to Nonrelatives from the GST Tax</u>	168
F. Generation Assignments of Persons Unrelated to the Transferor	168
<i>Issue</i>	168
<i>Current Law</i>	168
<i>Alternative</i>	169
<u>Change the Generation Assignment Rules for Unrelated Persons</u>	169
 APPENDIX A. ALTERNATIVES TO THE CURRENT FEDERAL WEALTH TRANSFER TAX SYSTEM	171
INTRODUCTION	171
PART I. OVERVIEW OF THE ALTERNATIVE TAX SYSTEMS	173
§ 1. Current Federal Wealth Transfer Tax System	173
§ 2. Accessions Tax	174
§ 3. Income-Inclusion System	176
§ 4. Deemed-Realization System	177
PART II. A COMPARISON OF THE ALTERNATIVE TAX SYSTEMS	179
§ 5. Rate Structure	179
§ 6. Exemption Structure	179
§ 7. Special Rules for Lifetime Gifts	180
§ 8. Effect of Structure on Transfer Patterns	181
§ 9. Equity Considerations	182
§ 10. Valuation of Fractionalized, Temporal, and Contingent Interests	183
§ 11. Tax Base and Timing Issues	184

A. Transfers with Retained Interests and Powers	184
B. Jointly Owned Property	187
C. Annuities	189
D. Employee Survivor Benefits	190
E. Powers of Appointment	190
F. Life Insurance	192
§ 12. Special-Benefit Assets	193
§ 13. Costs of Wealth Transmission	194
A. Debts and Claims	194
B. Administration Expenses	194
C. Funeral Expenses	195
§ 14. Marital Transfers	196
§ 15. Charitable Transfers	198
§ 16. Generation-Skipping Transfers	199
§ 17. Property Previously Taxed	200
§ 18. International Transfers	200
§ 19. Transition	202
EXHIBIT A. BACKGROUND PAPER ON	
THE CANADIAN TAXATION OF GAINS AT DEATH	205
1. Canadian Taxation of Capital Gains: The General Structure	205
2. Rules Specific to Gratuitous Transfers	206
3. Basis Transition Rules	206
4. The Relevance of the Canadian Experience to the Current U.S. Situation	207
a. A Different <i>Status Quo Ante</i>	207
b. How Much Special Solitude for Transfers at Death	
Is Appropriate?	207
APPENDIX B. SCHEDULED ESTATE AND GIFT TAX	
APPLICABLE EXCLUSION AMOUNTS AND THE GST EXEMPTION AMOUNT.....	209

ABBREVIATIONS

CLAT	Charitable lead annuity trust
CRAT	Charitable remainder annuity trust
DISC	Domestic international sales company
EGTRRA	Economic Growth and Tax Relief Reconciliation Act of 2001, Pub. L. No. 107-16, 115 Stat. 38
ETIP	Estate tax inclusion period
GST	Generation-skipping transfer
IRA	Individual retirement account
IRC	Internal Revenue Code
IRD	Income in respect of a decedent
IRS	Internal Revenue Service
JGTRRA	Jobs and Growth Tax Relief Reconciliation Act of 2003, Pub. L. No. 108-27, 117 Stat. 752
1976 BLUEBOOK	STAFF OF JOINT COMM. ON TAXATION, 94TH CONG., 2D SESS., GENERAL EXPLANATION OF THE TAX REFORM ACT OF 1976 (Comm. Print 1976)
1986 BLUEBOOK	STAFF OF JOINT COMM. ON TAXATION, 100TH CONG., 1ST SESS., GENERAL EXPLANATION OF THE TAX REFORM ACT OF 1986 (Comm. Print 1987)
QDOT	Qualified domestic trust
QFOBI	Qualified family-owned business interest
QTIP	Qualified terminable interest property
SBJPA	Small Business Jobs Protection Act of 1996, Pub. L. No. 104-188, 110 Stat. 1755

