



## Estate Planning & Tax

**Q: My spouse died in 2011 or 2012. Even though a federal estate tax return is not required to be filed, should the estate file one anyway?**

**A:** In order to elect portability, a federal estate tax return (Form 706) must be timely filed. Portability allows a decedent's unused federal exemption to be transferred to the surviving spouse's exemption, allowing the surviving spouse to use his or her own exemption, plus the unused amount, when he or she later dies. Based upon

the changes in the estate tax laws at the end of this year, portability may be an effective estate planning tool for a surviving spouse. Please note that the Form 706 must be timely filed, though recent regulations have provided for an automatic extension when the decedent passed away in the first six months of 2011. If you've lost your spouse recently, be sure to talk to your professional advisor about the portability election.

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