Published by the
Estate Planning
and Administration
Section of the
Oregon State Bar

Newsletter

Oregon Estate Planning
and Administration
Section Newsletter
Volume XXXIV, No. 4
October 2018

Oregon State Bar Estate Planning & Administration Section

An Estate Planner's Guide to Federal Tax Procedure

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Much of estate planning deals with federal taxation, including income taxation, gift taxation, and estate taxation. In addition to needing to understand substantive tax law (such as what is included in a gross estate), estate planners need to understand the procedural aspects of federal taxation. The purpose of this article is to explore some of the commonly encountered procedural issues with which estate planners need to be familiar. References are to the Internal Revenue Code. Not all of the exceptions and nuances are discussed in this brief article, but the basic principles are described.

Who Signs Tax Returns

The decedent's final individual income tax return is usually signed by either the personal representative (or trustee) or, in the case of a joint return, the surviving spouse (who signs as surviving spouse if a fiduciary has not been appointed). Section 6012(b)(1) authorizes the decedent's final return to be signed by "his executor, administrator, or other person charged with the property of such decedent." This could include personal representatives, trustees, claiming successors, surviving joint owners, and designated beneficiaries. See also the instructions to Form 1040, §2203, §7701(a)(6), Reg. §1.6012-3(b)(1), and CCA 201334040. If a decedent left behind both a probate estate and a formerly revocable trust, it is not entirely clear whether the personal representative or the trustee should sign the decedent's final individual return, but Rev. Rul. 79-409, 1979-2 C.B. 208, suggests that the personal representative has primary responsibility for filing the decedent's final individual income tax return. SCA 200139031 agrees.

The fiduciary income tax return is signed by the personal representative or trustee. §6061; Reg. §1.6061-1(a); §7701(a)(6). If two fiduciaries are serving as co-fiduciaries, then only one needs to sign the fiduciary income tax return. See the instructions to Form 1041. In contrast, if two or more fiduciaries are serving, all need to sign the Form 706 estate tax return, Reg. §20.6018-2, although the instructions to the Form 706 state that only one fiduciary needs to sign. See also §2203 and §6018(a)(1) regarding the signing of estate tax returns, which state that the court-appointed executor is required to sign the estate tax return. *See also* Reg. §20.6018-2. Although §2203 states that if no executor is appointed, any person in possession of the decedent's property is required to file an estate tax return, that code section does not apply to income tax returns, although many practitioners apply that rule to income tax returns.

The Question of the No-Tax-Due Return

What happens when a return is required to be filed, but no tax is due, and the return is not filed? Do penalties apply? The answer is almost always no.

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For example, let's assume that your married clients made gifts of $100,000 to each of their two children, for a total of $200,000. Of that amount, $60,000 is protected from gift tax by the four $15,000 annual exclusions available to your clients. §2503(b). The other $140,000 consists of adjusted taxable gifts, as that term is defined by the Internal Revenue Code. §2001(b). And the Code requires the filing of gift tax returns. §6019. But what if your clients do not file those returns? Let's assume that your clients have a combined net worth of $2,000,000 and are elderly. They have little or no hope of ever having a net worth that approaches the federal unified credit. Should they file those gift tax returns? There are two schools of thought:

One school of thought is that the returns are required by law to be filed, and therefore you must advise them to do so.

The other school of thought is that no harm will ever come from not filing those returns. After all, the tax due is zero. And the penalties for failure to file are a percentage of that tax. Since the tax is zero, the penalty is zero. If your clients later buy a winning lottery ticket, perhaps they should then file the missing gift tax returns. If they buy the winning lottery ticket the day before they die, the missing gift tax returns can be filed with their federal estate tax returns. (Keep in mind that the state of Oregon does not tax gifts, either on a gift tax return or on an Oregon estate tax return.)

So what is the answer? The answer is to explain the pros and cons so that your clients are fully informed, and let them decide.

What Forms Should Be Filed with the IRS After a Person Dies?

The personal representative of an estate (or the trustee of a formerly revocable trust) should file a Form 56 (Notice Concerning Fiduciary Relationship) with the IRS to ensure that the fiduciary will receive any notices concerning the decedent's income tax liability. §6903; Reg. §301.6903-1. A copy of the Form 56 should also be sent to the Oregon Department of Revenue, for the same reason. Ideally, the Form 56 should be completed to include multiple years of personal income taxes of the decedent, multiple years of fiduciary income taxes of the fiduciary, and estate taxes of the decedent.

If an income tax refund is owing to the decedent, a federal Form 1310 should be filed with the income tax return, and/or an Oregon Form 243 should be filed. Under some circumstances, a fiduciary can ask to be released from the decedent's personal income tax liabilities (both state and federal), or can request a prompt assessment of income tax liabilities (decedent's personal income tax liability and also fiduciary income tax liability, both state and federal). For a discussion of releases, requests for prompt assessment, Form 1310, and Form 243, see Holly N. Mitchell, *Tax Procedure Issues for Estates and Trusts*, Oregon State Bar Estate Planning and Administration Section Newsletter, Vol. XXVII, No. 3, July 2010.

How Long Does the IRS Have to Audit a Tax Return?

The general rule is that the IRS has three years from the date of filing to audit a return, such as an estate tax return. §6501(a). If the IRS needs more time to complete its audit, the taxpayer can voluntarily extend that three-year period if the return in question is a gift tax return or an income tax return. But the three-year period for an estate tax return cannot be extended, even if both the IRS and the taxpayer wish to do so. §6501(c)(4)(A).

The ability to extend the statute of limitations on assessments exists only if the statute is still open. Once it's closed (expired), it can't be reopened or extended, even if both sides agree. *Id.* Extending the statute of limitations on assessments also extends the statute of limitations on refund claims for the same period of time, plus six months. §6511(c).

The event that the IRS must make happen within the three-year period (if the IRS wants to collect additional tax) is the issuance of a notice of deficiency. If the notice is issued within that three-year period, then the IRS can continue the process toward collecting the tax, or the taxpayer can file a petition in the U.S. Tax Court within 90 days after the deficiency notice is issued. If the deficiency notice is issued after the end of the three-year period, then the notice is invalid and tax may not be collected (with some exceptions, such as the omission of 25% or more of income on an income tax return or 25% or more of a gross estate on an estate tax return). Under those exceptions, the three-year period is extended to six years. §6501(c).

But if no return is filed, or if the return was false or fraudulent, then the statute of limitation never expires, and the IRS can issue a notice of deficiency decades after the date when the return was due. *Id.* Thus one of the most important reasons to file a return is to commence the running of the three-year statute of limitations, because once that period has expired, there is nothing the Service can do (unless one of the above exceptions applies).

If the return is filed early, the statute of limitations begins to run from the due date, not the date of filing. §6501(b)(1)(A). If the return is filed late, the statute of limitations runs from the filing date, even if an extension of the time to file was granted. §6501(a)(4)(A).

Does a Taxpayer Have a Duty to Amend a Return if an Error Is Found?

Generally, a taxpayer has no duty to amend a return if an inadvertent error is found on the original return.

The regulations state only that a taxpayer "should" file an amended return, not that a taxpayer "must" or "shall" file an amended return. Reg. §1.451-1(a); *Broadhead v. Commissioner*, T.C. Memo. 1955-328 (Dec. 20, 1955); *Goldring v. Commissioner*, 20 T.C. 79, 83 (1953). But it is often advisable to amend a return. For example, if a significant error is found, a taxpayer might want to amend the return before the IRS discovers the error, in order to minimize possible penalties and/or interest.

What Happens if Tax Is Paid After the Statute Has Expired?

Let's assume that your clients find an inadvertent error on their income tax return more than three years after the return was filed. Let's assume the error did not involve more than 25% of income, and that no fraud was involved, and thus we know that the three-year statute of limitations has expired. What happens if, under those circumstances, your clients amend the income tax return and pay additional tax? It is too late for the IRS to adjust the tax. More specifically, it is too late for the IRS to assess additional tax. §6501(a). The IRS will receive the return, cash the check, and then about six months later the IRS will refund the tax. They are not legally allowed to retain the tax, they know that, and they will send the tax back.

What Constitutes a Claim for Refund of Tax?

The most common form of a refund claim is an amended return that shows a refund owing. Thus an amended return is often a refund claim. But if the return shows additional tax owing, rather than a refund due, then the return is not a refund claim. If estimated payments have been made prior to the filing of the original return, and that original return shows that a refund is due, then the original return is also deemed to be a refund claim. In most cases, a separate refund claim form (such as a Form 843) is not needed.

What Is the Deadline for Filing a Refund Claim?

Refund claims must be filed within the later of three years from the date the return was filed, or two years from the time that the tax was paid. §6511(a).

The amount refundable is limited to certain amounts, depending on when the refund claim was filed. §6511(b). If the claim was filed within the three-year period, then the refund will be limited to the taxes paid during the three years prior to filing the claim. If the claim was not filed within the three-year period, then the refund will be limited to the taxes paid during the two years prior to filing the claim. Thus the amount of tax that can be refunded is limited to the amount of tax that was paid during the three-year period or the two-year period, depending on when the refund claim was filed.

What Effect Does the Issuance of a Deficiency Notice and/or a Petition in the U.S. Tax Court Have on the Limitations Periods?

The Effect on the IRS. In most situations, the Service has three years from the filing of a return within which to assess additional tax. §6501(a). However, the issuance of a notice of deficiency is a prerequisite to the assessment or collection of tax. §6213(a). If a notice of deficiency is issued within the three-year period, the running of the statute is tolled (and the Service may not assess or collect the tax) for 90 days thereafter (150 days if the notice was mailed to a taxpayer outside of the country), in order to give the taxpayer time within which to file a petition in the Tax Court. *Id.* The running of the statute (but not the ban on assessment and collection) is then tolled for another 60 days following the expiration of the 90-day (or 150-day) period, in order to give the Service time within which to assess the tax, assuming a petition has not been filed with the Tax Court. §6503(a).

If a petition is filed within the 90-day (or 150-day) period, then the statute is tolled (and assessment and collection are suspended) until the decision of the Tax Court becomes final. §6213(a); §6503(a). The running of the statute is then tolled for 60 days thereafter, during which time the tax as redetermined by the court may be assessed. §6213(a); §6215(a); §6503(a). Tax Court decisions become final when the time for appeal expires 90 days after the decision (not the opinion) is entered. §7481; §7483; T.C. Rule 190. As a result, in most cases the IRS may no longer assess the tax after more than 150 days have elapsed following entry of a Tax Court decision (assuming the deficiency notice was issued on the last day of the three-year period). The 90-day period (and thus the 150-day period) continues to apply even if the decision was entered by stipulation, and thus was not subject to appellate review.

The suspension of the statute takes place even if the petition is eventually determined to be invalid and is dismissed.

The tolling of the statute while the case is pending in the Tax Court is a crucial element in choosing the forum in which to litigate a tax controversy, because the tolled statute permits the Service to raise new issues in the Tax Court. Because the statute is not tolled by the filing of a refund action in the district court or the Court of Federal Claims, a taxpayer who is aware of a potential new issue may want to avoid the Tax Court by paying the tax and filing a refund action in one of the other two courts.

The Effect on the Taxpayer. In general, the same three-year period applies to refund claims by a taxpayer, with some major exceptions, such as the two-year rule. §6511(a). The filing of a petition in the Tax Court, following the issuance of a notice of deficiency, also

effectively stays the running of that period of limitations, because the taxpayer may allege an overassessment (a refund) in the petition or, with the permission of the court, an amended petition. §6512(a). Note that the issuance of the deficiency notice by itself does not toll the statute of limitations on refund claims; it is the subsequent filing of a Tax Court petition that tolls that statute of limitations on refund claims.

Your Oregon-Only Clients May Now Be Required to Collect Sales Tax: Life After *South Dakota v. Wayfair*

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On June 21, 2018 the United States Supreme Court issued its opinion in *South Dakota v. Wayfair*, 138 S Ct 2080, 210 L Ed 403 (2018). In 2016, South Dakota passed a law that requires out-of-state vendors to collect its sales tax if those vendors had: (1) more than $100,000 of sales into the state or (2) more than 200 separate transactions for the delivery of goods or services into the state. Wayfair (an online furniture retailer) sold goods from its website to customers in South Dakota and did not collect sales tax on those transactions. South Dakota sued to compel Wayfair (among others) to collect its sales tax. Justice Kennedy's majority opinion, finding in favor of South Dakota, overruled 26 years of judicial precedent in this area. Prior to the *Wayfair* decision, states could only make companies with a physical presence in the state collect and remit sales tax on transactions with in-state customers.

States have been trying to get around the physical presence requirement for years. There was a whole stream of affiliate nexus, agency nexus, and flash nexus cases in the early 2000s. These cases have only gotten weirder as business has evolved and our societal relationship with the internet has changed. Most recently, we've seen Massachusetts assert that a company has a physical presence in a state when that company's website places a "cookie" on a customer's web browser. This is based, in part, on the theory that electronic information has a physical component, a theory that states developed to address taxation of energy companies.

One problem states have had in eliminating the physical presence rule developed in prior case law is that courts have generally given deference to this rule under the legal concept of *stare decisis*—to stand by things decided. The majority in *Wayfair* glossed over the deference usually given to prior case law with the broad pronouncement: "If it becomes apparent that the Court's Commerce Clause decisions prohibit the States from exercising their lawful sovereign powers in our federal system, the Court should be vigilant in correcting the error." (No citation given.) The Court also stated: "Though *Quill* [the earlier case] was wrong on its own terms when it was decided in 1992, since then the Internet revolution has made its earlier error all the more egregious and harmful." So contrite was the Court that Justice Thomas used his separate concurrence to express remorse that he hadn't joined in Justice White's dissent in the original *Quill* decision. Chief Justice Roberts, joined in his dissent by Justices Breyer, Sotomayor, and Kagan, stated that State had not overcome the burden of proof necessary to overturn the earlier cases.

In *Wayfair*, the Supreme Court majority opinion focused on the evolution of online sales and the "significant revenue loss" to the states that has resulted from the requirement that vendors have a physical presence. Justice Kennedy's opinion specifically called out a statement on *Wayfair*'s webpage that stated, correctly, "[o]ne of the best things about buying through *Wayfair* is that we do not have to charge sales tax." The irony of this position is that each state that has a sales tax also has a use tax. Use taxes are complementary taxes whereby an individual resident of that state is required to remit use tax, if they don't pay sales taxes on the transaction, at the same rate that they would pay sales tax if the sale "occurred" in the state. Prior to this decision, while *Wayfair* didn't have to collect sales tax, its customers in South Dakota still had to self-assess and remit use tax. However, use taxes are unpopular and many states are incapable of compelling their residents to remit use tax. If the states were better at collecting use tax, there wouldn't be any revenue loss at all.

The Court said that the South Dakota thresholds—(1) more than $100,000 of sales into the state or (2) more than 200 separate transactions for the delivery of goods or services into the state—create the presumption of a company having "minimum contacts" with a state sufficient to survive constitutional scrutiny.

The Court's decision in *Wayfair* is going to open the floodgates for state sales tax audits on out-of-state companies that sell goods or perform enumerated services for customers in their states. Many of these states have statutes that allow them to impose their tax systems "to the fullest extent allowed by law" (i.e., under their Constitutions).

There has been a question for some years about whether Congress would act to address the question about when physical presence is required for states to tax transactions. In part, the question has been gaining traction because many states have started to impose their non-sales taxes (income, franchise, etc.) on out-of-state vendors that have so-called "economic nexus" with the

state. Justice Gorsuch's separate concurrence invited a discussion about the role of Article III courts to invalidate state laws. Specifically, Justice Gorsuch does not appear to agree entirely with the Court's prior dormant commerce clause holdings, preferring to defer to Congressional action to regulate interstate commerce. Chief Justice Roberts' dissent correctly noted that "[a] good reason to leave these matters to Congress is that legislatures may more directly consider the competing interests at stake. Unlike this Court, Congress has the flexibility to address these questions in a wide variety of ways."

From a practical perspective, one of the biggest issues with this case is that the majority opinion basically ignores the issue of how complicated it will be for companies to report sales and use taxes to all taxing jurisdictions where they are over the minimum thresholds. The Court's solution: "Eventually, software that is available at a reasonable cost may make it easier for small businesses to cope with these problems."

In 2018, there are over 10,000 state and local jurisdictions that impose a sales tax on their customers. Most of these overlap in one way or another, so (for example) a taxpayer could buy a widget for $10 and pay $1 of tax. This may be broken up as: (1) a state level tax at 5.5%; (2) a municipal tax at 2.5%; (3) a school district tax at 1%; and (4) a cultural district tax at 1%. This taxpayer's neighbor across the street is outside of the cultural district, but it may be in a football stadium district that imposes a tax of 2%. If the widget vendor rises to the minimum economic level, its invoicing systems will have to distinguish between the different taxing districts and assess the correct rate of tax on both sales (10% and 11%, respectively). Therefore, the widget vendor will be compelled to buy complex and expensive software and then integrate it with its existing systems to know whether transactions are subject to tax. Chief Justice Roberts' dissent correctly called out the majority: "The Court, for example, breezily disregards the costs that its decision will impose on retailers. Correctly calculating and remitting sales taxes on all e-commerce sales will likely prove baffling for many retailers."

Why Should Oregon Business Care?

Oregon, emphatically, does not have a state sales tax with certain the exceptions for sales of heavy equipment, bikes, and cars.

Oregon business owners, however, sell things to customers outside of the state in jurisdictions that do assess a sales tax on their residents. Therefore, if the Oregon business crosses the state's economic nexus thresholds it will now be required to collect and remit sales tax to that state. Each state has different thresholds, and we expect that we'll see states asserting economic nexus that have previously abstained from doing so as a way to export their tax collection obligation to out-of-state vendors.

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State Responses to *Wayfair*: California and Washington

Since the *Wayfair* decision was issued, we've heard from clients with operations in California and Washington who are concerned about what this means for their businesses. Some states have hinted about, other states have officially told us, what minimum contacts giving rise to sales tax obligations will look like on an ongoing basis.

In early July, California accidentally posted draft rules containing guidance that requires retailers to register with the California Department of Tax and Fee Administration if they deliver $100,000 or more of products into California or if they sell tangible personal property into California in 200 or more separate transactions. This inadvertent guidance also said that the effective date of the rules would be August 1, 2018. California pulled the guidance off its website. Then, in August, California Governor Jerry Brown circulated a proposal whereby any retailer that, in the current or preceding calendar year, has more than $500,000 in total cumulative sales of tangible personal property to California purchasers will be required to collect and remint sales tax. This proposal is interesting because it also includes marketplace facilitators (Etsy,

eBay, etc.) in the definition of retailer. So, the facilitator would be required to collect and remit tax on behalf of marketplace vendors who are not already required to collect and remit tax.

Washington, on the other hand, did adopt economic nexus standards prior to the issuance of the *Wayfair* decision. What they've chosen to do, post-*Wayfair*, is layer one on top of the other. The Washington Department of Revenue published guidance on July 1, 2018, that leaves them with a two-prong nexus regime. The first prong is essentially the same thresholds as South Dakota: Retail vendors must collect and remit sales tax if they have $100,000 or more of sales into Washington or engage in 200 or more transactions. These requirements are effective for periods October 1, 2018 and subsequent. However, due to economic nexus standards already in place in Washington, there is a second prong whereby if a vendor does not rise to the level of activity of the first prong with the state, but has a mere $10,000 of sales into the state, the vendor must either: (1) collect and remit sales tax to the state or (2) comply with use tax notice and reporting requirements (i.e., disclosure of Washington customers to the Department of Revenue to aid in use tax compliance initiatives).

As other states adopt nexus standards similar to that in the *Wayfair* decision, we will also see some variation in the effective date of such legislation. Most of the states that have adopted legislation already seem to advocate for prospective application. Essentially, they pick a date and the new standards apply for transactions after that date. However, because some states have explicitly said that they will apply their taxing authority to the full extent of the law, the specter of retroactive application still exists. This means that a state could assess a vendor for failing to collect sales tax on a transaction that occurred prior to the issuance of the Supreme Court's *Wayfair* decision. While this seems unfair, practitioners have noted the retroactive application of nexus standards for income tax in several jurisdictions.

This is a complex and evolving area of tax law. It is possible—probable even—that we will have additional information by the time that this article is printed. There will be significant developments in the next few months as state and local governments implement statutes and rules that allow them to extend their taxing authority as far as *Wayfair* permits. Also, businesses will need to re-evaluate their sales processes and economic footprint.

Editor's Corner: A Portion of Trustee Fees Are Still Deductible

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The deductibility of trustee fees has a checkered past. In general, miscellaneous itemized deductions are deductible only to the extent that they in the aggregate exceed 2% of adjusted gross income. Internal Revenue Code ("Code") section 67(a). This has the practical effect of rendering many of such deductions nondeductible. The term "miscellaneous itemized deduction" is defined in Code section 67(b) as all deductions other than those described in a long list of specifically enumerated exceptions.

The deductibility of fiduciary fees (which are not one of the listed exceptions in Code section 67(b)) is governed by Internal Revenue Code section 67(e). That subsection provides in part that

> the adjusted gross income of an estate or trust shall be computed in the same manner as that of an individual, except that . . . the deductions for costs which are paid or incurred in connection with the administration of the estate or trust and which would not have been incurred if the property were not held in such estate or trust . . . shall be treated as allowable in arriving at adjusted gross income.

This puts those deductions in the odd position of being both "above the line" deductions (in the sense that they are used to calculate adjusted gross income) and miscellaneous itemized deductions (in the sense that they are not one of the enumerated exceptions to those deductions listed in Code section 67(b)).

The definition of expenses paid in connection with a trust or estate administration is defined in the negative: they are expenses that would not have been incurred if the property weren't held in an estate or trust. "Administrative fees," the cost of administering a trust or estate, are not subject to the 2% floor, but what about investment advisory fees? After all, fiduciaries must comply with the Prudent Investor Act and one could argue that they too wouldn't be incurred if the assets weren't held in a fiduciary capacity. This question was answered in the negative by the U.S. Supreme Court (one of those rare times that Court has adjudicated anything relating to estate planning) 10 years ago in *Knight v. Commissioner*, 552 US 181, 128 S Ct 782, 169 L Ed 2d 652 (2008). The Court held, essentially, that because individuals often pay investment advisors to manage their individual investments, such expenses were not unique to trust or estate administrations and therefore were subject to the 2% floor. Subsequent regulations under Code section

67 spelled out the ways that a fiduciary could divide its trustee fees between administrative and investment services (essentially by applying a fixed percentage of its fees to one category or the other and applying that percentage to all its trust and estate fees).

And so it stood until the passage of the Tax Cuts and Jobs Act (the "Act") in December of last year. Under the regulations, professional trustees had to break out their fees between investment advisory and administrative services, with only the latter being fully deductible. The Act, however, created new Code subsection 67(g), which states that the deductibility of miscellaneous itemized deductions is suspended until 2025. This led to confusion: clearly the investment advisory portion (which was subject to the 2% floor) was subject to the suspension. But what about administrative expenses? Many qualified professionals said yes, many said no, and perhaps a majority just weren't sure.

The argument in favor of keeping those expenses deductible was that, as "above the line" deductions, administrative expenses weren't miscellaneous itemized deductions and therefore weren't subject to the suspension. However, argued the other side, this position violates the plain language of Code section 67(b), which states that a "miscellaneous itemized deduction" is any deduction other than those described in a long list of specifically enumerated exceptions. Trustee fees (both administrative and investment) are not included in that list, and therefore are miscellaneous itemized deductions. Code section 67(g) says that all miscellaneous itemized deductions are suspended through 2025. It makes no mention of those deductions that are subject to the 2% floor.

Until recently there was no clear answer. However, in July the IRS issued Notice 2018-61, 2018-31 IRB 278, which provides:

> For the taxable years during which it is effective, section 67(g) denies a deduction for miscellaneous itemized deductions. Section 67(b) defines miscellaneous itemized deductions as itemized deductions other than those listed therein. Section 63(d) defines itemized deductions by excluding personal exemptions, section 199A deductions, and deductions used to arrive at adjusted gross income. Therefore, neither the above-the-line deductions used to arrive at adjusted gross income nor the expenses listed in section 67(b)(1) – (12) are miscellaneous itemized deductions. Section 62(a) defines adjusted gross income of an individual, and section 67(e) provides that the adjusted gross income of a trust or estate is determined in the same way as for an individual, except that expenses described in section 67(e)(1) and deductions pursuant to sections 642(b), 651, and 661 are allowable as deductions in arriving at adjusted gross income. Thus, section 67(e) removes the expenses described in section 67(e)(1) from the category of itemized deductions (and thus necessarily also from the subset of miscellaneous itemized deductions) and instead treats them as above-the-line deductions allowable in determining adjusted gross income under section 62(a). Therefore, the suspension of the deductibility of miscellaneous itemized deductions under section 67(a) does not affect the deductibility of payments described in section 67(e)(1).

In other words, trustee administrative expenses are still deductible.

Events Calendar

Estate Planning Council of Seattle
November 12-13, 2018
63rd Annual Estate Planning Seminar at the Washington State Trade and Convention Center

Basic Estate Planning & Administration
November 16, 2018
OSB CLE Live Seminar/Webcast at the Multnomah Athletic Club

Estate Planning Council of Portland
February 1, 2019
48th Annual Estate Planning Seminar at the Oregon Convention Center

The Editors want to include announcements of upcoming events that are open to the public and may be of interest to our readers. If you know of an event, please send basic information, including point of contact information to Chris Cline at *chriscline@riverviewbank.com* for inclusion in the next issue of the Newsletter.