



## **WRNewswire**

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In *Estate of Sower v. Commissioner*, the Tax Court held that, despite issuance of a closing letter for the predeceased spouse’s estate, the IRS retained authority to re-examine the predeceased spouse’s estate tax return for the purpose of determining the correct deceased spousal unused exclusion (DSUE) amount available to the surviving spouse’s estate. The court stated that (i) an estate closing letter does not constitute a closing

agreement or estop the IRS from re-examining the estate tax return, (ii) the IRS may consider the estate tax return of a predeceased spouse when determining the correct DSUE amount available to the surviving spouse's estate, and (iii) a re-examination of an estate tax return in which the IRS does not assert additional tax is not a second examination and does not implicate the period of limitations on assessment of tax.

**See Estate of Sower v. Commissioner, 149 T.C. No. 11, T.C., No. 32361-15, 9/11/17)**

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