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August 25, 2011

The Honorable Douglas H. Shulman
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

RE: Due Dates for Filing Form 706 and Form 8939 for 2010 and 2011 Decedents

Dear Commissioner Shulman:

On behalf of the 38,000 members of the California Society of CPAs and the taxpayers they serve, we urge you to provide a blanket extension for the due dates of the 2010 Form 706, *U.S. Estate (and Generation Skipping Transfer) Tax Return* and the 2010 Form 8939, *Allocation of Increase in Basis for Property Acquired from a Decedent*, for estates of decedents who died in 2010, and extend the time to pay any estate tax for 2010. We urge you to also extend the due date of the 2011 Form 706 for estates of decedents who die in 2011. We believe this action is warranted due to the late release of the draft 2010 Forms 706 and 8939 and the fact that the draft 2011 Form 706 has not been circulated.

We support the position of the American Institute of CPAs which is requesting that you issue a blanket extension for the estates of all decedents who died in 2010 and instead impose a new due date for the forms and taxes due for these forms of 90 days after the related forms and instructions are released as final. This would allow a reasonable period of time for the preparation and filing of these forms.

We would also encourage you to allow for estates to obtain an extension for the filing of the Form 8939. We understand that currently there is no extension allowed for Form 8939.

The September 19, 2011 due date is only a few weeks away, 2010 Form 706 has not been finalized, and Form 8939 has not even been released, yet it is due November 15, 2011. In order to make informed choices an executor should have the opportunity to be fully informed about the consequences and this can only be done if the executor can study the final versions of the forms and the instructions along with other guidance.

It appears that it would be prudent and in the best interests of all parties that the due date for all forms be no earlier than 90 days after the related forms and instructions are released in final form.

Thank you for your consideration of this request.

Respectfully,

A handwritten signature in black ink, appearing to read "Bruce C. Allen". The signature is fluid and cursive, with a long horizontal stroke at the end.

Bruce C. Allen, Director
Government Relations

cc: Jeffrey Van Hove, Tax Legislative Counsel, Department of the Treasury
William Wilkins, Chief Counsel, IRS
Curtis G. Wilson, Associate Chief Counsel for Passthroughs and Special Industries, IRS
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