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C O U N S E L L O R S A T L A W

Looking for a Form to file 2010 Estate Tax Return or Gift Tax Return?

January 12, 2011 by [Deirdre Wheatley-Liss](#)



Here's another problem with last minute or retroactive tax planning by Congress - the IRS needs to come up with forms that you can file to comply with the new law. [Julie Garber](#) reports today in [Julies' Wills & Estate Planning Blog](#) that the IRS is working on it:

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- For the estates of people **who died between January 1, 2010 and December 16, 2010**, if they are **filing a Form 706 Estate Tax Return**, it will be **due on September 19, 2011**, so the IRS still has time to put the form together.
- For the estates of people who **died between January 1, 2010 and December 16, 2010**, if they are **using the 1022 basis step up methodology**, a form is being generated that again will be due on **September 19, 2011**, so the IRS still has time to put the form together
- For the **estates of people who died between December 17, 2010 and December 31, 2010**, the Form 706 Estate Tax Return will be **due 9 months after the date of death**. Again, this gives the IRS lots of time for the IRS to update Form 706.
- On the other hand, the **Gift Tax Return, Form 709, is due by April 18, 2011** reporting gifts made during 2010. Julie advises that "This leaves the IRS frantically working to revise Form 709 to comply with the 2010 gift tax rules, so expect the 2010 version of Form 709 and its instructions to be released by the end of January."

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