

32nd Annual  
*Tax Symposium*

**PAST DEATH'S DOOR – POST MORTEM  
TAX PLANNING**

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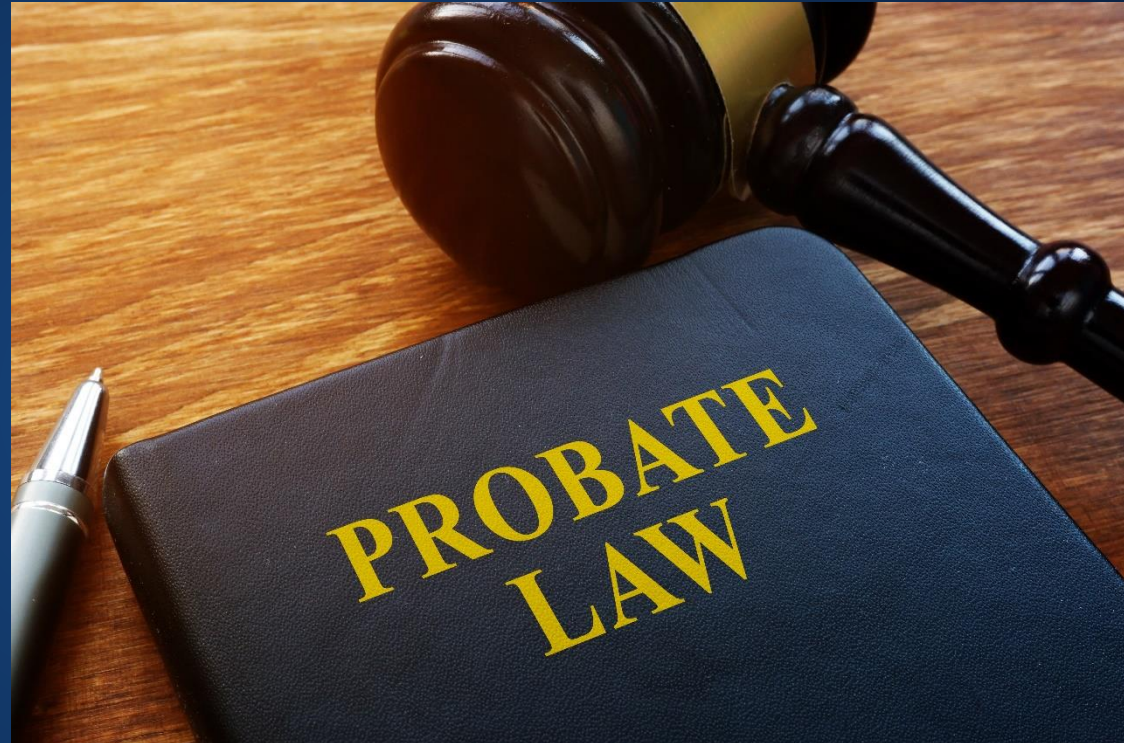
# GENERAL

## Planning doesn't stop at death



# PROBATE

- Ways to avoid probate
- Supervised and Unsupervised Probate



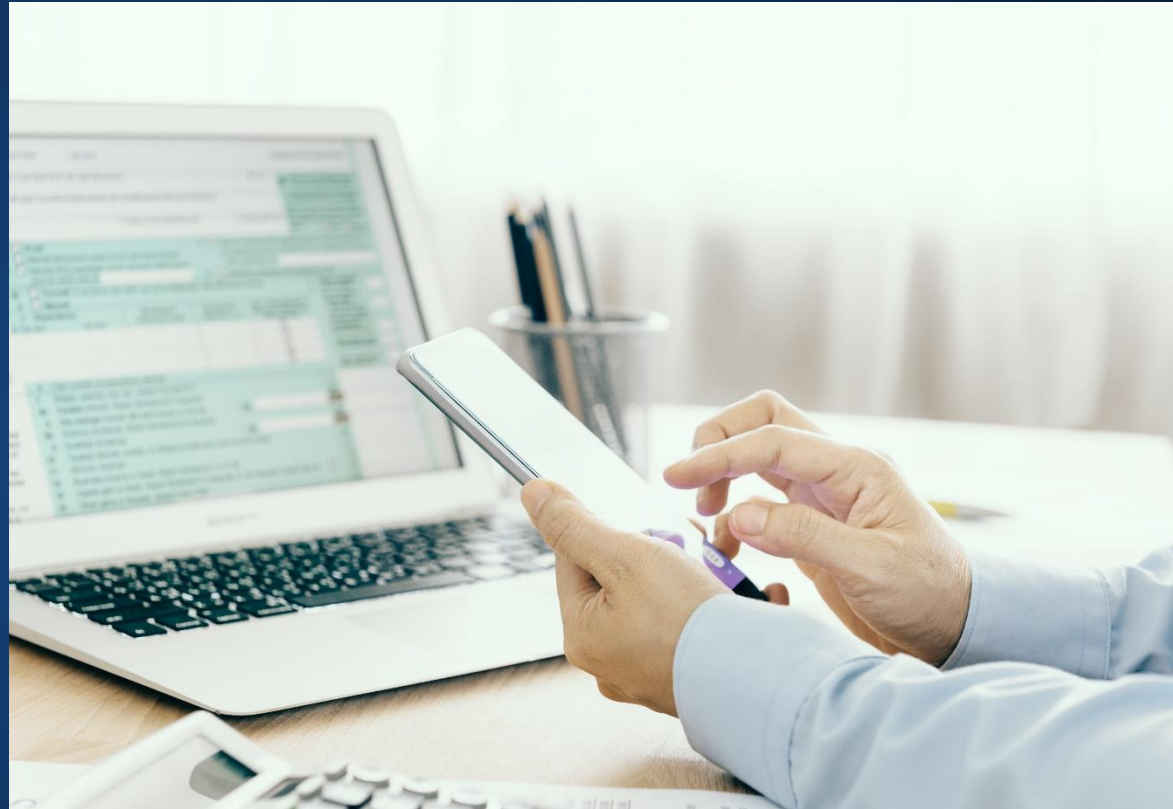
# ESTATE TAX RETURN

- Filing Requirements
- Portability
- QTIP Election
- Alternate Valuation Date
- Administrative Expenses
- QDOT



# INCOME TAX RETURN

- Final individual return
- Estate and Trust returns
- Section 754 election



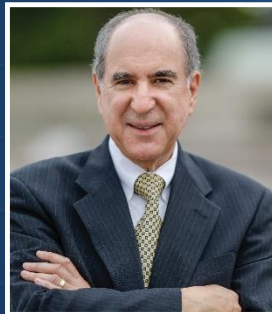
# POST DEATH CHANGES IN DOCUMENTS

- Disclaimer
- Nonjudicial settlement agreement
- Modifications



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THANK YOU



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