



American Institute of CPAs  
1455 Pennsylvania Avenue, NW  
Washington, DC 20004-1081

February 1, 2017

The Honorable John A. Koskinen  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

Mr. William M. Paul  
Acting Chief Counsel  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

Mr. Thomas West  
Tax Legislative Counsel  
Acting Assistant Secretary for Tax Policy  
Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, DC 20220

Mr. John P. Moriarty  
Acting Associate Chief Counsel for  
Passthroughs and Special Industries  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

Re: IRS [Notice 2017-15](#) Regarding Guidance on Estate, Gift, and Generation-Skipping Transfer Tax Issues Related to Same-Sex Spouses, the *United States v. Windsor* Supreme Court Decision, and [Rev. Rul. 2013-17](#)

Dear Messrs. Koskinen, Paul, West, and Moriarty:

The American Institute of CPAs (AICPA) would like to thank the Treasury Department (Treasury) and the Internal Revenue Service (IRS) for issuing [Notice 2017-15](#) that provides clarity, certainty, and fairness for many taxpayers. We appreciate that the notice provides guidance addressing gift, estate, and generation-skipping transfer (GST) tax issues with respect to same-sex spouses that the AICPA requested in its [comments](#) on October 30, 2013.

Specifically, the AICPA appreciates that the Notice confirms the use of the marital deduction for gifts to a same-sex spouse instead of utilizing a taxpayer's life exemption, provides for the restoration of the lifetime exemption previously allocated to gifts to a same-sex spouse, and clarifies the procedures for reporting and amending tax returns based on the new guidance.

We are pleased that the Treasury and IRS guidance:

- Provides certainty on the gift, estate, and GST tax treatment of transfers between same-sex spouses;
- Provides answers that address many taxpayers and practitioners questions with respect to the estate, gift, and GST tax treatment and result in tax compliance simplification;
- Simplifies the tax planning and compliance for many taxpayers; and
- Reduces the workload and administrative burden for the IRS.

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We look forward to additional guidance in this area as we realize that there are additional issues that need guidance that this notice does not cover, including the many income tax issues that we identified in our October 30, 2013 letter.

As you may know, the AICPA Trust, Estate, and Gift Tax Technical Resource Panel has been discussing this issue with the estate tax officials in Treasury and the IRS National Office for several years and has requested such guidance since [October 2013](#). We appreciate the time and effort that went into developing this notice and are pleased that it was issued.

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We welcome the opportunity to discuss further these comments or answer any questions that you may have. You may contact me at (408) 924-3508, or [annette.nellen@sjsu.edu](mailto:annette.nellen@sjsu.edu); or you may contact Mary Kay Foss, Chair, AICPA Trust, Estate, and Gift Tax Technical Resource Panel, at (925) 648-3660 or [marykay@cpaskllp.com](mailto:marykay@cpaskllp.com); or Eileen Sherr, AICPA Senior Manager, at (202) 434-9256, or [eileen.sherr@aicpa-cima.com](mailto:eileen.sherr@aicpa-cima.com).

Sincerely,



Annette Nellen, CPA, CGMA, Esq.  
Chair, Tax Executive Committee

cc: Ms. Catherine Veihmeyer Hughes, Estate and Gift Tax Attorney Advisor, Office of Tax Policy, Department of the Treasury  
Ms. Melissa Liquerman, Chief, Branch 4, Office of the Associate Chief Counsel for Passthroughs and Special Industries, Internal Revenue Service  
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Ms. Juli Ro Kim, Attorney, Branch 4, Office of the Associate Chief Counsel for Passthroughs and Special Industries, Internal Revenue Service