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This comment concerns the reporting of termination of a QDT upon a "surviving spouse" becoming a US citizen. Part II, Question 4, requests information on existence of election by another taxpayer (surviving spouse), and is inappropriate on a form with penalty jurat. Information concerning termination of QDOT should be solicited on a separate form or attachment, preferably with signature requirement for surviving spouse. Form 706-QDT should solely provide check-box for Trustee/Designated Filer to indicate that QDT has terminated because surviving spouse has become US citizen, and should indicate that the Part III and attached schedules are not required.