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The extension indicates no change in the estimated number of respondents since the last review 3 years ago. This is extremely improbable, given that the number of domestic estates subject to the estate tax has dropped precipitously since the last review (due to the doubling of the exemption). It is unclear whether the number of foreign estates subject to the estate tax has changed, because the IRS has not publicly provided statistics on Form 706-NA for 2015 or later years. See <https://www.irs.gov/statistics/soi-tax-stats-nonresident-alien-estate-tax-returns>. The IRS's publicly provided statistics on Form 706, although more current, do not provide information on marital deductions under Section 2056A. The IRS's request for income collection under OMB No. 1545-1212 estimates 80 annual responses to IRS Form 706-QDT, which is impossible to reconcile with the estimated responses under OMB No. 1545-1443.

The Internal Revenue Code treats US-citizen decedents with non-citizen spouses (and particularly those from non-Treaty countries) significantly worse than US-citizen decedents with citizen spouses. According to the (limited) IRS statistics, the IRS collects a miniscule amount of estate tax from these decedents, taking into account the overall cost of compliance burden. Unfortunately, the IRS's dual failures to publish current statistics, and to provide reasonable estimates to OMB, make it impossible to accurately estimate the cost of compliance.

I suggest that OIRA demand current and accurate estimates from the IRS.