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Subject:

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Note that the Form 709 instructions also indicate that either a copy of the trust document or **a brief summary of the trust provisions should be attached** to the 709 if there are any trust gifts reported. I haven't seen the IRS question the absence of this; but technically, the gift has not been "adequately disclosed" without this attachment, meaning that the statute of limitations never begins to run on the return.

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please note

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JEE

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