**Section 2000.200 Estate Tax Treatment of Civil Unions**

a) Whenever the Illinois Estate and Generation-Skipping Transfer Tax Act incorporates provisions of the Internal Revenue Code, those provisions shall be construed in accordance with the Illinois Religious Freedom Protection and Civil Union Act [750 ILCS 75]. Individuals who are parties to a civil union recognized under 750 ILCS 75 occurring on or after June 1, 2011 shall be subject to the same obligations and responsibilities and afforded the same protections and benefits under this Part as apply to spouses in a marriage recognized for federal estate tax purposes. An Illinois marital deduction, including qualified terminable interest property (QTIP) elections allowable under 35 ILCS 405/2(b-1), is therefore allowable for property passing from a decedent to his or her partner in a civil union recognized under 750 ILCS 75 to the same extent that property transferred to a husband or wife is allowable as a marital deduction, including QTIP elections, under the Internal Revenue Code (26 U.S.C. 2044 and 2056). Because civil unions are not recognized for federal estate tax purposes, civil union partners recognized under 750 ILCS 75 who elect a marital deduction and QTIP elections for Illinois estate tax purposes are required to file the following returns, or the information required by Sections 2000.100 and 2000.110, with the Illinois Attorney General:

1) A Form 700 Illinois Estate and Generation-Skipping Transfer Tax Return, available on the Attorney General's website (https://www.illinoisattorneygeneral.gov/estate-taxes/);

2) A pro forma Federal Form 706 United States Estate (and Generation-Skipping Transfer) Tax Return completed as if the federal estate tax statutes allowed a marital deduction to civil union partners recognized under 750 ILCS 75 that reflects the marital deductions claimed; and

3) For those estates that were required to file a return in accordance with federal law (26 U.S.C. 2001 et seq.), a copy of the Federal Form 706 United States Estate (and Generation-Skipping Transfer) Tax Return actually filed with the Internal Revenue Service.

b) As used in this Section, the term "Qualified terminable interest property" or "QTIP" has the same meaning as prescribed in 26 U.S.C. 2056(b)(7)(B).

(Source: Amended at 48 Ill. Reg. 12718, effective August 8, 2024)