**Citation:**

Dickinson, Martin B. Jr., *Current Estate Planning Topics - Marital Deduction Pitfalls: Part I*, 12 J. AGRIC. & TAX L. 363 (1991).

**Other Sources:**

[http://ssrn.com/abstract=2011241](http://ssrn.com/abstract%3D2011241)

**Abstract:**

This article addresses the deduction for marital transfers under the United States estate tax. This is by far the most important deduction under the estate tax, and loss of the deduction can be very damaging to families. The author describes 14 common errors that can disqualify a transfer, possibly resulting in a very substantial estate tax liability.