

Poems About Portability

Aunt Portabello had real agility
And married old Fungus for his portability

After his funeral she gifted \$5 mill
To her lovely children
And then married Bill
And survived him to leave her children another \$5 million still

If she had had \$25 million
She would have also then married and survived both Clyde and William

She also liked Mel
Who had a large NOL
But under Code Section 382
It did not transfer well.

Poor Uncle Clyde
After Aunt Mildred died
He lost her \$5 million portability
By marrying Matilda
Who had other bountiful utility

Because Matilda's predeceased husband Phil
Provided financial fertility
Matilda had a QTIP to absorb her portability
And wanted that of Clyde, but then she accidentally died

So Uncle Clyde was limited to \$5 million
And although an active octogenarian
Did not want to support a woman
So resisted remarryin'

Until along came Lolita Nard
Who really needed a Green Card
So he married sweet Lolita
But then died, so that her QDOT was even sweetah

But despite all elation
Portability will not index with inflation.
And after 2012 may not even be in our nation.
Marriage and mortality is complicated enough
Without Congress giving us all this new stuff.