

# United States Estate (and Generation-Skipping Transfer) Tax Return

Estate of a citizen or resident of the United States (see instructions). To be filed for decedents dying after December 31, 2009, and before January 1, 2011.

<b>Part 1 – Decedent and Executor</b>	<b>1a</b> Decedent's first name and middle initial (and maiden name, if any)	<b>1b</b> Decedent's last name		<b>2</b> Decedent's social security no.		
	<b>3a</b> County, state, and ZIP code, or foreign country, of legal residence (domicile) at time of death	<b>3b</b> Year domicile established	<b>4</b> Date of birth	<b>5</b> Date of death		
		<b>6b</b> Executor's address (number and street including apartment or suite no.; city, town, or post office; state; and ZIP code) and phone no.				
	<b>6a</b> Name of executor (see instructions)	Phone no.				
	<b>6c</b> Executor's social security number (see instructions)					
<b>7a</b> Name and location of court where will was probated or estate administered					<b>7b</b> Case number	
<b>8</b> If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will.			<b>9</b> If you extended the time to file this Form 706, check here <input type="checkbox"/>			
<b>10</b> If Schedule R-1 is attached, check here <input type="checkbox"/>						

<b>Part 2 – Tax Computation</b>	<b>1</b> Total gross estate less exclusion (from Part 5—Recapitulation, item 12)	<b>1</b>	
	<b>2</b> Tentative total allowable deductions (from Part 5—Recapitulation, item 22)	<b>2</b>	
	<b>3a</b> Tentative taxable estate (before state death tax deduction) (subtract line 2 from line 1)	<b>3a</b>	
	<b>b</b> State death tax deduction	<b>3b</b>	
	<b>c</b> Taxable estate (subtract line 3b from line 3a)	<b>3c</b>	
	<b>4</b> Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)))	<b>4</b>	
	<b>5</b> Add lines 3c and 4	<b>5</b>	
	<b>6</b> Tentative tax on the amount on line 5 from Table A in the instructions	<b>6</b>	
	<b>7</b> Total gift tax paid or payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes by the decedent's spouse for such spouse's share of split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions)	<b>7</b>	
	<b>8</b> Gross estate tax (subtract line 7 from line 6)	<b>8</b>	
	<b>9</b> Maximum unified credit (applicable credit amount) against estate tax	<b>9</b>	
	<b>10</b> Adjustment to unified credit (applicable credit amount). (This adjustment may not exceed \$6,000. See instructions.)	<b>10</b>	
	<b>11</b> Allowable unified credit (applicable credit amount) (subtract line 10 from line 9)	<b>11</b>	
	<b>12</b> Subtract line 11 from line 8 (but do not enter less than zero)	<b>12</b>	
	<b>13</b> Credit for foreign death taxes (from Schedule P). (Attach Form(s) 706-CE.)	<b>13</b>	
	<b>14</b> Credit for tax on prior transfers (from Schedule Q)	<b>14</b>	
	<b>15</b> Total credits (add lines 13 and 14)	<b>15</b>	
	<b>16</b> Net estate tax (subtract line 15 from line 12)	<b>16</b>	
	<b>17</b> Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)	<b>17</b>	
	<b>18</b> Total transfer taxes (add lines 16 and 17)	<b>18</b>	
<b>19</b> Prior payments. Explain in an attached statement	<b>19</b>		
<b>20</b> Balance due (or overpayment) (subtract line 19 from line 18)	<b>20</b>		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I (executor) understand that if any other person files a Form 8939 or Form 706 (or Form 706-NA) with respect to this decedent or estate, that my name and address will be shared with such person, and I (executor) also hereby request the IRS share with me the name and address of any other person who files a Form 8939 or Form 706 (or Form 706-NA) with respect to this decedent or estate. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of executor	Date
	Signature of executor	Date

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

Decedent's social security number

**Estate of:**

**Part 3—Elections by the Executor**

Please check the "Yes" or "No" box for each question (see instructions).

Note. Some of these elections may require the posting of bonds or liens.

		Yes	No
1	Do you elect alternate valuation?		
2	Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1.		
3	Do you elect to pay the taxes in installments as described in section 6166? If "Yes," you must attach the additional information described in the instructions. <b>Note. By electing section 6166, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien.</b>		
4	Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in section 6163?		

**Part 4—General Information**

(Note. Please attach the necessary supplemental documents. You must attach the death certificate.)  
(See instructions)

Authorization to receive confidential tax information under Regs. sec. 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate if return prepared by an attorney, accountant, or enrolled agent for the executor:

Name of representative (print or type)	State	Address (number, street, and room or suite no., city, state, and ZIP code)
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I declare that I am the  attorney/  certified public accountant/  enrolled agent (you must check the applicable box) for the executor and prepared this return for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.

Signature	CAF number	Date	Telephone number
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- 1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).
- 2 Decedent's business or occupation. If retired, check here  and state decedent's former business or occupation.
- 3 Marital status of the decedent at time of death:
  - Married
  - Widow or widower—Name, SSN, and date of death of deceased spouse ▶
  - Single
  - Legally separated
  - Divorced—Date divorce decree became final ▶

4a Surviving spouse's name	4b Social security number	4c Amount received (see instructions)
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5 Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)
All unascertainable beneficiaries and those who receive less than \$5,000 ▶			

**Total**

Please check the "Yes" or "No" box for each question.

	Yes	No
6 Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see instructions)?		
7a Have federal gift tax returns ever been filed? If "Yes," please attach copies of the returns, if available, and furnish the following information:		
b Period(s) covered	7c Internal Revenue office(s) where filed	
8a Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?		
b Did the decedent own any insurance on the life of another that is not included in the gross estate?		

**Part 4—General Information** *(continued)*

If you answer "Yes" to any of questions 9–16, you must attach additional information as described in the instructions.		Yes	No
<b>9</b>	Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which <b>(a)</b> one or more of the other joint tenants was someone other than the decedent's spouse, and <b>(b)</b> less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E . . . . .		
<b>10a</b>	Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation? . . . . .		
<b>b</b>	If "Yes," was the value of <b>any</b> interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions on reporting the total accumulated or effective discounts taken on Schedule F or G . . . . .		
<b>11</b>	Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038? (see the instructions) If "Yes," you must complete and attach Schedule G . . . . .		
<b>12a</b>	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime? . . . . .		
<b>b</b>	Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship? . . . . .		
<b>c</b>	Was the decedent receiving income from a trust created after October 22, 1986, by a parent or grandparent? . . . . . If "Yes," was there a GST taxable termination (under section 2612) on the death of the decedent? . . . . .		
<b>d</b>	If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).		
<b>e</b>	Did the decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in question 12a or 12b? . . . . . If "Yes," provide the EIN number for this transferred/sold item. ►		
<b>13</b>	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H . . . . .		
<b>14</b>	Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? . . . . .		
<b>15</b>	Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I . . . . .		
<b>16</b>	Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation . . . . .		

**Part 5—Recapitulation**

Item number	Gross estate	Alternate value	Value at date of death
<b>1</b>	Schedule A—Real Estate . . . . .	<b>1</b>	
<b>2</b>	Schedule B—Stocks and Bonds . . . . .	<b>2</b>	
<b>3</b>	Schedule C—Mortgages, Notes, and Cash . . . . .	<b>3</b>	
<b>4</b>	Schedule D—Insurance on the Decedent's Life (attach Form(s) 712) . . . . .	<b>4</b>	
<b>5</b>	Schedule E—Jointly Owned Property (attach Form(s) 712 for life insurance) . . . . .	<b>5</b>	
<b>6</b>	Schedule F—Other Miscellaneous Property (attach Form(s) 712 for life insurance) . . . . .	<b>6</b>	
<b>7</b>	Schedule G—Transfers During Decedent's Life (att. Form(s) 712 for life insurance) . . . . .	<b>7</b>	
<b>8</b>	Schedule H—Powers of Appointment . . . . .	<b>8</b>	
<b>9</b>	Schedule I—Annuities . . . . .	<b>9</b>	
<b>10</b>	Total gross estate (add items 1 through 9) . . . . .	<b>10</b>	
<b>11</b>	Schedule U—Qualified Conservation Easement Exclusion . . . . .	<b>11</b>	
<b>12</b>	Total gross estate less exclusion (subtract item 11 from item 10). Enter here and on line 1 of Part 2—Tax Computation . . . . .	<b>12</b>	
Item number	Deductions	Amount	
<b>13</b>	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims . . . . .	<b>13</b>	
<b>14</b>	Schedule K—Debts of the Decedent . . . . .	<b>14</b>	
<b>15</b>	Schedule K—Mortgages and Liens . . . . .	<b>15</b>	
<b>16</b>	Total of items 13 through 15 . . . . .	<b>16</b>	
<b>17</b>	Allowable amount of deductions from item 16 (see the instructions for item 17 of the Recapitulation) . . . . .	<b>17</b>	
<b>18</b>	Schedule L—Net Losses During Administration . . . . .	<b>18</b>	
<b>19</b>	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims . . . . .	<b>19</b>	
<b>20</b>	Schedule M—Bequests, etc., to Surviving Spouse . . . . .	<b>20</b>	
<b>21</b>	Schedule O—Charitable, Public, and Similar Gifts and Bequests . . . . .	<b>21</b>	
<b>22</b>	Tentative total allowable deductions (add items 17 through 21). Enter here and on line 2 of the Tax Computation . . . . .	<b>22</b>	

Decedent's social security number

Estate of:

**SCHEDULE A—Real Estate**

- For jointly owned property that must be disclosed on Schedule E, see instructions.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under section 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules or additional sheets attached to this schedule . . . . .				
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 1.) . . . . .				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

<b>Estate of:</b>	<b>Decedent's social security number</b>
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**SCHEDULE A-1 – Section 2032A Valuation**

**Part 1. Type of Election** (Before making an election, see the checklist in the instructions.):

- Protective election (Regulations section 20.2032A-8(b)).** Complete Part 2, line 1, and column A of lines 3 and 4. (see instructions)
- Regular election.** Complete all of Part 2 (including line 11, if applicable) and Part 3. (see instructions)

Before completing Schedule A-1, see the instructions for the information and documents that must be included to make a valid election.

The election is not valid unless the agreement (that is, *Part 3. Agreement to Special Valuation Under Section 2032A*):

- Is signed by each qualified heir with an interest in the specially valued property and
- Is attached to this return when it is filed.

**Part 2. Notice of Election** (Regulations section 20.2032A-8(a)(3))

**Note.** All real property entered on lines 2 and 3 must also be entered on Schedules A, E, F, G, or H, as applicable.

- 1** Qualified use—check one  Farm used for farming, or  
 Trade or business other than farming
- 2** Real property used in a qualified use, passing to qualified heirs, and to be specially valued on this Form 706.

<b>A</b> Schedule and item number from Form 706	<b>B</b> Full value (without section 2032A(b)(3)(B) adjustment)	<b>C</b> Adjusted value (with section 2032A (b)(3)(B) adjustment)	<b>D</b> Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
<b>Totals</b> . . . . .			

**Attach a legal description of all property listed on line 2.**  
**Attach copies of appraisals showing the column B values for all property listed on line 2.**

- 3** Real property used in a qualified use, passing to qualified heirs, but not specially valued on this Form 706.

<b>A</b> Schedule and item number from Form 706	<b>B</b> Full value (without section 2032A(b)(3)(B) adjustment)	<b>C</b> Adjusted value (with section 2032A (b)(3)(B) adjustment)	<b>D</b> Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
<b>Totals</b> . . . . .			

**If you checked "Regular election," you must attach copies of appraisals showing the column B values for all property listed on line 3.**

(continued on next page)

**4** Personal property used in a qualified use and passing to qualified heirs.

<b>A</b> Schedule and item number from Form 706	<b>B</b> Adjusted value (with section 2032A (b)(3)(B) adjustment)	<b>A (continued)</b> Schedule and item number from Form 706	<b>B (continued)</b> Adjusted value (with section 2032A (b)(3)(B) adjustment)
		"Subtotal" from Col. B, below left	-----
Subtotal . . . . .		<b>Total adjusted value</b> . . . . .	

**5** Enter the value of the total gross estate as adjusted under section 2032A(b)(3)(A). ▶ \_\_\_\_\_

**6 Attach a description of the method used to determine the special value based on qualified use.**

**7** Did the decedent and/or a member of his or her family own all property listed on line 2 for at least 5 of the 8 years immediately preceding the date of the decedent's death? . . . . .  **Yes**  **No**

**8** Were there any periods during the 8-year period preceding the date of the decedent's death during which the decedent or a member of his or her family:

- a** Did not own the property listed on line 2? . . . . .
- b** Did not use the property listed on line 2 in a qualified use? . . . . .
- c** Did not materially participate in the operation of the farm or other business within the meaning of section 2032A(e)(6)? . . . . .

Yes	No

If "Yes" to any of the above, you must attach a statement listing the periods. If applicable, describe whether the exceptions of sections 2032A(b)(4) or (5) are met.

**9 Attach affidavits describing the activities constituting material participation and the identity and relationship to the decedent of the material participants.**

**10** Persons holding interests. Enter the requested information for each party who received any interest in the specially valued property. **(Each of the qualified heirs receiving an interest in the property must sign the agreement, and the agreement must be filed with this return.)**

	Name	Address		
<b>A</b>				
<b>B</b>				
<b>C</b>				
<b>D</b>				
<b>E</b>				
<b>F</b>				
<b>G</b>				
<b>H</b>				
	Identifying number	Relationship to decedent	Fair market value	Special-use value
<b>A</b>				
<b>B</b>				
<b>C</b>				
<b>D</b>				
<b>E</b>				
<b>F</b>				
<b>G</b>				
<b>H</b>				

**You must attach a computation of the GST tax savings attributable to direct skips for each person listed above who is a skip person. (see instructions)**

**11 Woodlands election.** Check here  if you wish to make a Woodlands election as described in section 2032A(e)(13). Enter the schedule and item numbers from Form 706 of the property for which you are making this election ▶ \_\_\_\_\_

You must attach a statement explaining why you are entitled to make this election. The IRS may issue regulations that require more information to substantiate this election. You will be notified by the IRS if you must supply further information.

**Part 3. Agreement to Special Valuation Under Section 2032A**

<b>Estate of:</b>	<b>Decedent's social security number</b>
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There cannot be a valid election unless:

- The agreement is executed by each one of the qualified heirs and
- The agreement is included with the estate tax return when the estate tax return is filed.

We (list all qualified heirs and other persons having an interest in the property required to sign this agreement)

\_\_\_\_\_ ,  
 being all the qualified heirs and \_\_\_\_\_ ,

\_\_\_\_\_ ,  
 being all other parties having interests in the property which is qualified real property and which is valued under section 2032A of the Internal Revenue Code, do hereby approve of the election made by \_\_\_\_\_ ,  
 Executor/Administrator of the estate of \_\_\_\_\_ ,  
 pursuant to section 2032A to value said property on the basis of the qualified use to which the property is devoted and do hereby enter into this agreement pursuant to section 2032A(d).

The undersigned agree and consent to the application of subsection (c) of section 2032A of the Code with respect to all the property described on Form 706, Schedule A-1, Part 2, line 2, attached to this agreement. More specifically, the undersigned heirs expressly agree and consent to personal liability under subsection (c) of 2032A for the additional estate and GST taxes imposed by that subsection with respect to their respective interests in the above-described property in the event of certain early dispositions of the property or early cessation of the qualified use of the property. It is understood that if a qualified heir disposes of any interest in qualified real property to any member of his or her family, such member may thereafter be treated as the qualified heir with respect to such interest upon filing a Form 706-A, United States Additional Estate Tax Return, and a new agreement.

The undersigned interested parties who are not qualified heirs consent to the collection of any additional estate and GST taxes imposed under section 2032A(c) of the Code from the specially valued property.

If there is a disposition of any interest which passes, or has passed to him or her, or if there is a cessation of the qualified use of any specially valued property which passes or passed to him or her, each of the undersigned heirs agrees to file a Form 706-A, and pay any additional estate and GST taxes due within 6 months of the disposition or cessation.

It is understood by all interested parties that this agreement is a condition precedent to the election of special-use valuation under section 2032A of the Code and must be executed by every interested party even though that person may not have received the estate (or GST) tax benefits or be in possession of such property.

Each of the undersigned understands that by making this election, a lien will be created and recorded pursuant to section 6324B of the Code on the property referred to in this agreement for the adjusted tax differences with respect to the estate as defined in section 2032A(c)(2)(C).

As the interested parties, the undersigned designate the following individual as their agent for all dealings with the Internal Revenue Service concerning the continued qualification of the specially valued property under section 2032A of the Code and on all issues regarding the special lien under section 6324B. The agent is authorized to act for the parties with respect to all dealings with the Service on matters affecting the qualified real property described earlier. This includes the authorization:

- To receive confidential information on all matters relating to continued qualification under section 2032A of the specially valued real property and on all matters relating to the special lien arising under section 6324B;
- To furnish the Internal Revenue Service with any requested information concerning the property;
- To notify the Internal Revenue Service of any disposition or cessation of qualified use of any part of the property;
- To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest;
- To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund; and
- To execute closing agreements under section 7121.

*(continued on next page)*

**Part 3. Agreement to Special Valuation Under Section 2032A** *(continued)*

<b>Estate of:</b> _____	<b>Decedent's social security number</b> _____ _____ _____
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• Other acts (specify) ► \_\_\_\_\_

By signing this agreement, the agent agrees to provide the Internal Revenue Service with any requested information concerning this property and to notify the Internal Revenue Service of any disposition or cessation of the qualified use of any part of this property.

Name of Agent	Signature	Address
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The property to which this agreement relates is listed in Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, and in the Notice of Election, along with its fair market value according to section 2031 of the Code and its special-use value according to section 2032A. The name, address, social security number, and interest (including the value) of each of the undersigned in this property are as set forth in the attached Notice of Election.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands at \_\_\_\_\_,

this \_\_\_\_\_ day of \_\_\_\_\_.

**SIGNATURES OF EACH OF THE QUALIFIED HEIRS:**

Signature of qualified heir	Signature of qualified heir
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Signature of qualified heir	Signature of qualified heir
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Signature of qualified heir	Signature of qualified heir
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Signature of qualified heir	Signature of qualified heir
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Signature of qualified heir	Signature of qualified heir
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Signature of qualified heir	Signature of qualified heir
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\_\_\_\_\_  
Signatures of other interested parties

\_\_\_\_\_  
Signatures of other interested parties

Decedent's social security number

Estate of:

**SCHEDULE B—Stocks and Bonds**

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Item number	Description, including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Unit value	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules (or additional sheets) attached to this schedule . . . . .						
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 2.) . . . . .						

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

<b>Estate of:</b>	<b>Decedent's social security number</b>
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### SCHEDULE C—Mortgages, Notes, and Cash

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules (or additional sheets) attached to this schedule . . .				
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 3.) . . .				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Decedent's social security number

Estate of:

**SCHEDULE D—Insurance on the Decedent's Life**

You must list all policies on the life of the decedent and attach a Form 712 for each policy.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules (or additional sheets) attached to this schedule . . .				
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 4.) . . .				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Decedent's social security number

Estate of:

**SCHEDULE E—Jointly Owned Property**

(If you elect section 2032A valuation, you must complete Schedule E and Schedule A-1.)

**PART 1. Qualified Joint Interests—Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants (Section 2040(b)(2))**

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.		Alternate valuation date	Alternate value	Value at date of death
		CUSIP number or EIN, where applicable			
Total from continuation schedules (or additional sheets) attached to this schedule . . . . .					
<b>1a</b>	Totals . . . . .			<b>1a</b>	
<b>1b</b>	Amounts included in gross estate (one-half of line 1a) . . . . .			<b>1b</b>	

**PART 2. All Other Joint Interests**

**2a** State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached sheet.

Name	Address (number and street, city, state, and ZIP code)
<b>A.</b>	
<b>B.</b>	
<b>C.</b>	

Item number	Enter letter for co-tenant	Description (including alternate valuation date if any). For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN		Percentage includible	Includible alternate value	Includible value at date of death
			CUSIP number or EIN, where applicable			
Total from continuation schedules (or additional sheets) attached to this schedule . . . . .						
<b>2b</b>		Total other joint interests . . . . .			<b>2b</b>	
<b>3</b>		<b>Total includible joint interests</b> (add lines 1b and 2b). Also enter on Part 5—Recapitulation, page 3, at item 5 . . . . .			<b>3</b>	

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Decedent's social security number

Estate of:

**SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule**

(For jointly owned property that must be disclosed on Schedule E, see instructions)  
 (If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

		Yes	No
1	Did the decedent at the time of death own any works of art or items with collectible value in excess of \$3,000? . . . If "Yes," submit full details on this schedule and attach appraisals.		
2	Has the decedent's estate, spouse, or any other person received (or will receive) any bonus or award as a result of the decedent's employment or death? . . . . . If "Yes," submit full details on this schedule.		
3	Did the decedent at the time of death have, or have access to, a safe deposit box? . . . . . If "Yes," state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.  If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.		

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules (or additional sheets) attached to this schedule . . . . .					
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 6.) . . . . .					

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Decedent's social security number

Estate of:

**SCHEDULE G—Transfers During Decedent's Life**

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate value	Value at date of death
<b>A.</b>	Gift tax paid or payable by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (section 2035(b)) . . . . .	X X X X X		
<b>B.</b>	Transfers includible under section 2035(a), 2036, 2037, or 2038:			
Total from continuation schedules (or additional sheets) attached to this schedule . . . . .				
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 7.) . . . . .				

**SCHEDULE H—Powers of Appointment**

(Include "5 and 5 lapsing" powers (section 2041(b)(2)) held by the decedent.)  
 (If you elect section 2032A valuation, you must complete Schedule H and Schedule A-1.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules (or additional sheets) attached to this schedule . . . . .				
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 8.) . . . . .				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

<b>Estate of:</b>	<b>Decedent's social security number</b>
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### SCHEDULE I—Annuities

**Note.** Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984 (see instructions).

<b>A</b> Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in section 2039(f)(2) (as in effect before its repeal by the Deficit Reduction Act of 1984)? . . . . .	<b>Yes</b>	<b>No</b>
If "Yes," you must attach the information required by the instructions.		

Item number	Description. Show the entire value of the annuity before any exclusions	Alternate valuation date	Includible alternate value	Includible value at date of death
Total from continuation schedules (or additional sheets) attached to this schedule . . . . .				
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 9.) . . . . .				

Decedent's social security number

Estate of:

**SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims**

**Note.** Do not list expenses of administering property not subject to claims on this schedule. To report those expenses, see instructions.

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041, U.S. Income Tax Return for Estates and Trusts, if a waiver is filed to waive the deduction on Form 706 (see Instructions for Form 1041).

Item number	Description	Expense amount	Total amount
<b>A. Funeral expenses:</b>			
	Total funeral expenses . . . . .		
<b>B. Administration expenses:</b>			
1	Executors' commissions—amount estimated/agreed upon/paid. (Strike out the words that do not apply.) . . . . .		
2	Attorney fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.) . . . . .		
3	Accountant fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.) . . . . .		
4	Miscellaneous expenses:	Expense amount	
	Total miscellaneous expenses from continuation schedules (or additional sheets) attached to this schedule . . . . .		
	Total miscellaneous expenses . . . . .		
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 13.) . . . . .			

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Decedent's social security number

Estate of:

**SCHEDULE K—Debts of the Decedent, and Mortgages and Liens**

Item number	Debts of the Decedent—Creditor and nature of claim, and allowable death taxes	Amount unpaid to date	Amount in contest	Amount claimed as a deduction
Total from continuation schedules (or additional sheets) attached to this schedule . . . . .				
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 14.) . . . . .				

Item number	Mortgages and Liens—Description	Amount
Total from continuation schedules (or additional sheets) attached to this schedule . . . . .		
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 15.) . . . . .		

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Decedent's social security number

Estate of:

**SCHEDULE L—Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims**

Item number	Net losses during administration (Note. Do not deduct losses claimed on a federal income tax return.)	Amount

Total from continuation schedules (or additional sheets) attached to this schedule . . . . .

**TOTAL.** (Also enter on Part 5—Recapitulation, page 3, at item 18.) . . . . .

Item number	Expenses incurred in administering property not subject to claims. (Indicate whether estimated, agreed upon, or paid.)	Amount

Total from continuation schedules (or additional sheets) attached to this schedule

**TOTAL.** (Also enter on Part 5—Recapitulation, page 3, at item 19.)

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)



<b>Estate of:</b>	<b>Decedent's social security number</b>
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**SCHEDULE O—Charitable, Public, and Similar Gifts and Bequests**

	Yes	No
<b>1a</b> If the transfer was made by will, has any action been instituted to contest or have interpreted any of its provisions affecting the charitable deductions claimed in this schedule? . . . . . If "Yes," full details must be submitted with this schedule.	<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> According to the information and belief of the person or persons filing this return, is any such action planned? . . . . . If "Yes," full details must be submitted with this schedule.	<input type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Did any property pass to charity as the result of a qualified disclaimer? . . . . . If "Yes," attach a copy of the written disclaimer required by section 2518(b).	<input type="checkbox"/>	<input type="checkbox"/>

Item number	Name and address of beneficiary	Character of institution	Amount

Total from continuation schedules (or additional sheets) attached to this schedule . . . . .

<b>3</b> Total . . . . .		<b>3</b>	
<b>4a</b> Federal estate tax payable out of property interests listed above . . . . .	<b>4a</b>		
<b>b</b> Other death taxes payable out of property interests listed above . . . . .	<b>4b</b>		
<b>c</b> Federal and state GST taxes payable out of property interests listed above . . . . .	<b>4c</b>		
<b>d</b> Add items 4a, 4b, and 4c . . . . .		<b>4d</b>	
<b>5</b> Net value of property interests listed above (subtract 4d from 3). Also enter on Part 5—Recapitulation, page 3, at item 21 . . . . .		<b>5</b>	

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

Decedent's social security number

Estate of:

**SCHEDULE P—Credit for Foreign Death Taxes**

List all foreign countries to which death taxes have been paid and for which a credit is claimed on this return.

If a credit is claimed for death taxes paid to more than one foreign country, compute the credit for taxes paid to one country on this sheet and attach a separate copy of Schedule P for each of the other countries.

The credit computed on this sheet is for the \_\_\_\_\_  
(Name of death tax or taxes)

imposed in \_\_\_\_\_  
(Name of country)

Credit is computed under the \_\_\_\_\_  
(Insert title of treaty or statute)

Citizenship (nationality) of decedent at time of death

*(All amounts and values must be entered in United States money.)*

1	Total of estate, inheritance, legacy, and succession taxes imposed in the country named above attributable to property situated in that country, subjected to these taxes, and included in the gross estate (as defined by statute) . . . . .	1
2	Value of the gross estate (adjusted, if necessary, according to the instructions) . . . . .	2
3	Value of property situated in that country, subjected to death taxes imposed in that country, and included in the gross estate (adjusted, if necessary, according to the instructions) . . . . .	3
4	Tax imposed by section 2001 reduced by the total credits claimed under sections 2010 and 2012 (see instructions)	4
5	Amount of federal estate tax attributable to property specified at item 3. (Divide item 3 by item 2 and multiply the result by item 4.) . . . . .	5
6	Credit for death taxes imposed in the country named above (the smaller of item 1 or item 5). Also enter on line 13 of Part 2—Tax Computation . . . . .	6

**SCHEDULE Q—Credit for Tax on Prior Transfers**

**Part 1. Transferor Information**

	Name of transferor	Social security number	IRS office where estate tax return was filed	Date of death
A				
B				
C				

**Check here**  if section 2013(f) (special valuation of farm, etc., real property) adjustments to the computation of the credit were made (see instructions).

**Part 2. Computation of Credit (see instructions)**

Item	Transferor			Total A, B, & C
	A	B	C	
1	Transferee's tax as apportioned (from worksheet, (line 7 ÷ line 8) × line 35 for each column) . . . . .			
2	Transferor's tax (from each column of worksheet, line 20) . . . . .			
3	Maximum amount before percentage requirement (for each column, enter amount from line 1 or 2, whichever is smaller) . . . . .			
4	Percentage allowed (each column) (see instructions)	%	%	
5	Credit allowable (line 3 × line 4 for each column) . . . . .			
6	TOTAL credit allowable (add columns A, B, and C of line 5). Enter here and on line 14 of Part 2—Tax Computation . . . . .			

## SCHEDULE R—Generation-Skipping Transfer Tax

**Note.** To avoid application of the deemed allocation rules, Form 706 and Schedule R should be filed to allocate the GST exemption to trusts that may later have taxable terminations or distributions under section 2612 even if the form is not required to be filed to report estate or GST tax.

The GST tax is imposed on taxable transfers of interests in property located outside the United States as well as property located inside the United States. (see instructions)

### Part 1. GST Exemption Reconciliation (Section 2631) and Section 2652(a)(3) (Special QTIP) Election

You no longer need to check a box to make a section 2652(a)(3) (special QTIP) election. If you list qualifying property in Part 1, line 9 below, you will be considered to have made this election. See instructions for details.

<b>1</b> Maximum allowable GST exemption . . . . .	<b>1</b>	
<b>2</b> Total GST exemption allocated by the decedent against decedent's lifetime transfers . . . . .	<b>2</b>	
<b>3</b> Total GST exemption allocated by the executor, using Form 709, against decedent's lifetime transfers . . . . .	<b>3</b>	
<b>4</b> GST exemption allocated on line 6 of Schedule R, Part 2 . . . . .	<b>4</b>	
<b>5</b> GST exemption allocated on line 6 of Schedule R, Part 3 . . . . .	<b>5</b>	
<b>6</b> Total GST exemption allocated on line 4 of Schedule(s) R-1 . . . . .	<b>6</b>	
<b>7</b> Total GST exemption allocated to <i>inter vivos</i> transfers and direct skips (add lines 2–6) . . . . .	<b>7</b>	
<b>8</b> GST exemption available to allocate to trusts and section 2032A interests (subtract line 7 from line 1) . . . . .	<b>8</b>	
<b>9</b> Allocation of GST exemption to trusts (as defined for GST tax purposes):		

A Name of trust	B Trust's EIN (if any)	C GST exemption allocated on lines 2–6, above (see instructions)	D Additional GST exemption allocated (see instructions)	E Trust's inclusion ratio (optional—see instructions)

<b>9D Total.</b> May not exceed line 8, above . . . . .	<b>9D</b>	
<b>10</b> GST exemption available to allocate to section 2032A interests received by individual beneficiaries (subtract line 9D from line 8). You must attach special-use allocation schedule (see instructions) . . . . .	<b>10</b>	

Decedent's social security number

Estate of:

**Part 2. Direct Skips Where the Property Interests Transferred Bear the GST Tax on the Direct Skips**

Name of skip person	Description of property interest transferred	Estate tax value

1 Total estate tax values of all property interests listed above . . . . .	<b>1</b>	
2 Estate taxes, state death taxes, and other charges borne by the property interests listed above . . . . .	<b>2</b>	
3 GST taxes borne by the property interests listed above but imposed on direct skips other than those shown on this Part 2 (see instructions) . . . . .	<b>3</b>	
4 Total fixed taxes and other charges (add lines 2 and 3) . . . . .	<b>4</b>	
5 Total tentative maximum direct skips (subtract line 4 from line 1) . . . . .	<b>5</b>	
6 GST exemption allocated . . . . .	<b>6</b>	
7 Subtract line 6 from line 5 . . . . .	<b>7</b>	
8 GST tax due (multiply line 7 by 0) . . . . .	<b>8</b>	
9 Enter the amount from line 8 of Schedule R, Part 3 . . . . .	<b>9</b>	
<b>10 Total GST taxes payable by the estate</b> (add lines 8 and 9). Enter here and on line 17 of Part 2—Tax Computation, on page 1 . . . . .	<b>10</b>	

Decedent's social security number

Estate of:

**Part 3. Direct Skips Where the Property Interests Transferred Do Not Bear the GST Tax on the Direct Skips**

Name of skip person	Description of property interest transferred	Estate tax value

<b>1</b> Total estate tax values of all property interests listed above . . . . .	<b>1</b>	
<b>2</b> Estate taxes, state death taxes, and other charges borne by the property interests listed above . . . . .	<b>2</b>	
<b>3</b> GST taxes borne by the property interests listed above but imposed on direct skips other than those shown on this Part 3 (see instructions) . . . . .	<b>3</b>	
<b>4</b> Total fixed taxes and other charges (add lines 2 and 3) . . . . .	<b>4</b>	
<b>5</b> Total tentative maximum direct skips (subtract line 4 from line 1) . . . . .	<b>5</b>	
<b>6</b> GST exemption allocated . . . . .	<b>6</b>	
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>	
<b>8</b> GST tax due (multiply line 7 by 0). Enter here and on Schedule R, Part 2, line 9 . . . . .	<b>8</b>	



## Instructions for the Trustee

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### Introduction

Schedule R-1 (Form 706) serves as a payment voucher for the Generation-Skipping Transfer (GST) tax imposed on a direct skip from a trust, which you, the trustee of the trust, must pay. The executor completes the Schedule R-1 (Form 706) and gives you two copies. File one copy and keep one for your records.

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### How to pay

You can pay by check or money order.

- Make it payable to the “United States Treasury.”
  - Make the check or money order for the amount on line 6 of Schedule R-1.
  - Write “GST Tax” and the trust’s EIN on the check or money order.
- 

### Signature

You must sign the Schedule R-1 in the space provided.

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### What to mail

Mail your check or money order and the copy of Schedule R-1 that you signed.

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### Where to mail

Mail to the Department of the Treasury, Internal Revenue Service Center, Cincinnati, OH 45999.

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### When to pay

The GST tax is due and payable 9 months after the decedent’s date of death (shown on the Schedule R-1). You will owe interest on any GST tax not paid by that date.

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### Automatic extension

You have an automatic extension of time to file Schedule R-1 and pay the GST tax. The automatic extension allows you to file and pay by 2 months after the due date (with extensions) for filing the decedent’s Schedule R (shown on the Schedule R-1).

If you pay the GST tax under the automatic extension, you will be charged interest (but no penalties).

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### Additional information

For more information, see section 2603(a)(2) and the Instructions for Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.

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<b>Estate of:</b>	<b>Decedent's social security number</b> ..... .....
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## CONTINUATION SCHEDULE

Continuation of Schedule \_\_\_\_\_

(Enter letter of schedule you are continuing.)

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	Unit value (Sch. B, E, or G only)	Alternate valuation date	Alternate value	Value at date of death or amount deductible
<b>TOTAL.</b> (Carry forward to main schedule.) . . . . .					