Form **706-QDT** 

(Rev. August 2013)
Department of the Treasury
Internal Revenue Service

# U.S. Estate Tax Return for Qualified Domestic Trusts Calendar Year

OMB No. 1545-1212

▶ Information about Form 706-QDT and its separate instructions is at www.irs.gov/form706qdt.

### Part I General Information

1a	Name of surviving spouse (see Definitions in the instructions)	1b	TIN of surviving spouse	
2a	Name of trustee/designated filer (see instructions)		2b	SSN or EIN of trustee/designated filer
2c	Address of trustee/designated filer			
3a	Surviving spouse's date of death (if applicable)		3b	Surviving spouse's current marital status
		1		
4a	Name of decedent	4b SSN of decedent	4c	Decedent's date of death

# Part II Elections by the Trustee/Designated Filer (see instructions)

Pleas	se check the "Yes" or "No" box for each question.	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 of Form 706.		
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. 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.		
4	If the surviving spouse has become a U.S. citizen, does he or she elect under Code section 2056A(b)(12)(C) to treat all prior taxable distributions as taxable gifts and to treat any of the decedent's unified credit applied to the QDOT tax on		
	those distributions as the surviving spouse's unified credit used under section 2505? (If not a U.S. citizen, enter "N/A")		

# Part III Tax Computation

1	Current taxable trust distributions (total from Part II of Schedule A)	1	
2	Value of taxable trust property at date of death (if applicable) (total from Part III of Schedule A)	2	
3	Add lines 1 and 2	3	
4	Charitable and marital deductions. See Schedule B instructions (total from col. d, Part IV of Sch. A)	4	
5	Net tentative taxable amount. Subtract line 4 from line 3	5	
6	Prior taxable events (total from Part I of Schedule A)	6	
7	Taxable estate of the decedent. See instructions	7	
8	Add lines 6 and 7	8	
9	Add lines 5 and 8	9	
10	Recomputation of decedent's estate tax based on the amount on line 9. See instructions. Attach		
	computation	10	
11	Recomputation of decedent's estate tax based on the amount on line 8. See instructions. Attach		
	computation	11	
12	Net estate tax. Subtract line 11 from line 10	12	
13	Payment made with request for extension, if any, and credit under section 2056A(b)(2)(B)(ii)	13	
14	Tax due. (If the amount on line 12 exceeds the amount on line 13, enter the difference here.) ►	14	
15	<b>Overpayment.</b> (If the amount on line 13 exceeds the amount on line 12, enter the difference here.)	15	

Under penalties of perjury, I declare that I have examined this return, along with accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than trustee or designated filer) is based on all information of which preparer has any knowledge.

Sign Here			Date		
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-emplo	oyed► 🗌	Preparer's PTIN
	Firm's name (or yours if self-employed), address. and ZIP code			EIN► Phone no.	

For Paperwork Reduction Act Notice, see the separate instructions for this form.

#### Schedule A Complete Schedule A only if you are a designated filer filing this return for multiple trusts.

# Part I Summary of Prior Taxable Distributions

а	b	С	d
Year	Amount	Year	Amount
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$

►

#### Part II Summary of Current Taxable Distributions

a EIN of QDOT	<b>b</b> Total Taxable Distributions for the Year	с EIN of QDOT	d Total Taxable Distributions for the Year
	\$		\$
	\$ 		\$ 
	\$		\$
	\$		\$
	\$ \$		\$ •
	Ψ		Ψ

#### Part III

#### Summary of Property Remaining in QDOTs at Death of Surviving Spouse

а	<b>b</b> Alternate Valuation	С	d	e Alternate Valuation	f
EIN of QDOT	Date (if applicable)	Value	EIN of QDOT	Date (if applicable)	Value
		\$			\$
		\$			\$
		\$			\$
		\$			\$
		\$			\$
		\$			\$
		\$			\$
		\$			\$
		Ŷ			Ψ

#### Part IV

#### **Summary of Marital and Charitable Deductions**

<b>a</b> EIN of QDOT	<b>b</b> Total Marital Deduction	<b>c</b> Total Charitable Deduction	<b>d</b> Total Deductions (add cols. <b>b</b> and <b>c</b> )
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total			

**Schedule B** To be completed by trustee.

Par	t I General Information (see instruct	ions)	
1a	Name of trust		1b EIN of trust
2a	Name of trustee		2b SSN or EIN of trustee
2c	Address of trustee		
3	Name of designated filer, if applicable		
4a	Name of surviving spouse		4b TIN of surviving spouse
4c	Surviving spouse's date of death (if applicable)		<b>4d</b> Surviving spouse's current marital status (or at death, if applicable)
5a	Name of decedent	5b SSN of decedent	5c Decedent's date of death

#### Part II

# **Taxable Distributions From Prior Years**

\$ \$ \$   \$ \$ \$	
\$ \$ \$ \$   \$ \$ \$ \$	

## Part III Current Taxable Distributions

<b>a</b> Date of Distribution	<b>b</b> Description	<b>c</b> Value	<b>d</b> Amount of Hardship Exemption Claimed (see instructions)	<b>e</b> Net Transfer (col. <b>c</b> minus col. <b>d</b> )
Total				

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# Part IV Taxable Property in Trust at Death of Surviving Spouse

<b>a</b> Item No.	<b>b</b> Description	<b>c</b> Alternate Valuation Date	<b>d</b> Value
		 ►	

#### **Marital Deductions** Part V

a Item No.	<b>b</b> Description of Property Interests Passing to Spouse	c Value	

Part VI **Charitable Deductions** 

<b>a</b> Item No.	<b>b</b> Description	<b>c</b> Name and Address of Beneficiary	<b>d</b> Character of Institution	<b>e</b> Amount
Fotal			►	

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