706	
Form	Form
(Rev. August 2013)	(Rev.

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

OMB No. 1545-0015

Department of the Treasury Internal Revenue Service

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<b>b</b> .				 				-			-	

nterr	iai nevei	The Service Information about Form 706 and its sepa	arate instructions is at www.i	rs.gov/form/06.					
	1a	Decedent's first name and middle initial (and maiden name, if any)	1b Decedent's last name		2 Deceden	t's social s	ecurity no.		
utor	3a	City, town, or post office; county; state or province; country; and ZIP or foreign postal code.	5 Date of d	leath					
Part 1 – Decedent and Executor			ing apartmer ZIP or foreig		no.; city, town, ode) and				
lent an	6a	Name of executor (see instructions)							
Deced	6c	Executor's social security number (see instructions)	one no.						
<u> </u>	6d	If there are multiple executors, check here and attach a list showing	the names, addresses, telepho	ne numbers, and SS	SNs of the ac	ditional ex	ecutors.		
Part .	7a	Name and location of court where will was probated or estate administe					ase number		
	8	If decedent died testate, check here  and attach a certified co				,			
	10	If Schedule R-1 is attached, check here ► [1] 11 If you are estimating the value of assets				10-2T(a) (7)(ii), c	heck here ▶		
	1	Total gross estate less exclusion (from Part 5–Recapitulation,	,		1				
	2	Tentative total allowable deductions (from Part 5-Recapitulati			2				
	3a	Tentative taxable estate (subtract line 2 from line 1)			3a				
	b								
	c	Taxable estate (subtract line 3b from line 3a)			3c				
	4	Adjusted taxable gifts (see instructions)			4				
	5	Add lines 3c and 4			5				
	6	Tentative tax on the amount on line 5 from Table A in the instru			6				
	7	Total gift tax paid or payable (see instructions)			7				
ç	8	Gross estate tax (subtract line 7 from line 6)	1 1	· · · · ·	8				
atio	9a	Basic exclusion amount							
out	9b	Deceased spousal unused exclusion (DSUE) amount from predeceased s							
Ē	0-	any (from Section D, Part 6-Portability of Deceased Spousal Unused Exc			-				
õ	9c	Applicable exclusion amount (add lines 9a and 9b)			-				
Part 2–Tax Computation	9d	Applicable credit amount (tentative tax on the amount in 9c fro in the instructions)	m Table A <b>9d</b>		_				
Part 2	10	Adjustment to applicable credit amount (May not exceed \$6 instructions.)							
	11	Allowable applicable credit amount (subtract line 10 from line 9	)d)		11				
	12	Subtract line 11 from line 8 (but do not enter less than zero) .			12				
	13	Credit for foreign death taxes (from Schedule P). (Attach Form(s	s) 706-CE.) <b>13</b>						
	14	Credit for tax on prior transfers (from Schedule Q)	14						
	15	Total credits (add lines 13 and 14)			15				
	16	Net estate tax (subtract line 15 from line 12)			16				
	17	Generation-skipping transfer (GST) taxes payable (from Schedu			17				
	18	Total transfer taxes (add lines 16 and 17)			18				
	19	Prior payments (explain in an attached statement)			19				
	20	Balance due (or overpayment) (subtract line 19 from line 18) .			20				

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. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

Sign Here	Signature of executor Signature of executor		Date	
Paid Preparer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed
Use Only	Firm's name ► Firm's address ►		Firm's EIN ► Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Estat	e of					D	ecedent's so	ocial securi	ty num	ber
	3–Elections by the Executor							<u>: :</u>		
Note.	For information on electing portability of the Portability of Deceased Spousal Unused Ex Some of the following elections may require	xclusion.		, Ç	w to opt	t out of the elec	tion, see Part	6—	Yes	No
	check "Yes" or "No" box for each ques								103	
1	Do you elect alternate valuation?	-		-				1		
2										
3	Do you elect to pay the taxes in installme If "Yes," you must attach the additional ir Note. By electing section 6166 installm under section 6166 and interest in the	nformation des nent payment	scribed t <b>s, you r</b>	in the instructions. <b>may be required to</b>	-		state tax defe	erred		
4 Part	Do you elect to postpone the part of the t 4-General Information	taxes due to a	a reversi	ionary or remainder i	interest	as described in	section 6163	?.4		
	Please attach the necessary supplemental d	locuments. Yo	ou must	attach the death ce	ertificate	e. (See instruction	ons)			
	zation to receive confidential tax information presentations on behalf of the estate:	under Reg. seo	ction 601	1.504(b)(2)(i); to act as	the esta	te's representati	ve before the I	IRS; and to m	nake wr	itten
Name c	f representative (print or type)	Sta	ite	Address (number, str	eet, and i	room or suite no.,	city, state, and	ZIP code)		
	e that I am the attorney/ certified public nent from practice before the Internal Revenue Se						or. I am not unde	er suspension	or	
Signatu				CAF number	Date		Telephone	number		
1	Death certificate number and issuing auth	nority (attach a	а сору о	of the death certifica	te to thi	s return).				
2	Decedent's business or occupation. If ret	ired, check he	ere ► [	and state dece	dent's fo	ormer business	or occupation	۱.		
3a	Marital status of the decedent at time of a Married Widow/wid			Single		Legally separa	ted	Divor	ced	
Зb	For all prior marriages, list the name and annulment, divorce, or death. Attach add		•		-	ended, and wh	ether the marr	riage ended	by	
4a	Surviving spouse's name		4b Soc	cial security number		4c Amount red	ceived (see ins	structions)		
5	Individuals (other than the surviving spou shown in Schedule O) (see instructions).	se), trusts, or	other es	states who receive be	enefits fr	om the estate (d	o not include	charitable b	eneficia	aries
	Name of individual, trust, or estate receiving \$5,	000 or more		Identifying number		Relationship to de	ecedent	Amount (see	e instruc	tions)
	scertainable beneficiaries and those who r	eceive less th	ian \$5,0	00			►			
Total										
If you	answer "Vee" to any of the following gu	octiona vou	must st	toob additional info	rmatio	a oo doooribod			Yes	No
<u>6</u>	answer "Yes" to any of the following que Is the estate filing a protective claim for re If "Yes," complete and attach two copies	efund?							163	
7	Does the gross estate contain any section (see instructions)	n 2044 prope	rty (qual	lified terminable inter		• • •		or estate)?		
8a	Have federal gift tax returns ever been file If "Yes," attach copies of the returns, if av	əd?								
b				ce(s) where filed						
	Was there any insurance on the deceden	t's life that is	not inclu	uded on the return a	s part of	the gross estat	e?			

**b** Did the decedent own any insurance on the life of another that is not included in the gross estate?

Decedent's social security number

Estate	e of:									
Part 4	-General Information (continued)					_				
If you a	nswer "Yes" to any of the following questions, you must attach additional inforr	nation	as described.			Yes	No			
	Did the decedent at the time of death own any property as a joint tenant with right o		• •							
	other joint tenants was someone other than the decedent's spouse, and (b) less that									
	the return as part of the gross estate? If "Yes," you must complete and attach Scheo									
	Did the decedent, at the time of death, own any interest in a partnership (for									
	unincorporated business, or a limited liability company; or own any stock in an inacti		· · ·			_				
	<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									
	12 Did the decedent make any transfer described in sections 2035, 2036, 2037, or 2038? (see instructions) If "Yes," you must complete and attach Schedule G									
	complete and attach Schedule G									
	Were there in existence at the time of the decedent's death any trusts not created									
	possessed any power, beneficial interest, or trusteeship?									
	Was the decedent receiving income from a trust created after October 22, 1986, by									
	If "Yes," was there a GST taxable termination (under section 2612) on the death of th	ne dece	edent?							
d	If there was a GST taxable termination (under section 2612), attach a statement to	o expla	ain. Provide a cop	by of the	trust or will					
	creating the trust, and give the name, address, and phone number of the current trus	stee(s).								
е	Did the decedent at any time during his or her lifetime transfer or sell an interest i	n a pa	rtnership, limited	liability o	company, or					
	closely held corporation to a trust described in lines 13a or 13b?									
	If "Yes," provide the EIN for this transferred/sold item.									
	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," yo									
	Did the decedent have an interest in or a signature or other authority over a financial		-							
	account, securities account, or other financial account?									
	Was the decedent, immediately before death, receiving an annuity described in the									
	Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I Was the decedent ever the beneficiary of a trust for which a deduction was clain					-				
	under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an		•		•					
	-Recapitulation. Note. If estimating the value of one or more assets pursuant to the					ter on bo	oth			
	and 23 the amount noted in the instructions for the corresponding range of values. (See instructions		-	- 20.2010	<u> </u>					
Item no.	Gross estate		Alternate val	ue	Value at d	ate of de	ath			
1	Schedule A-Real Estate	1								
2	Schedule B-Stocks and Bonds	2								
3	Schedule C-Mortgages, Notes, and Cash	3								
4	Schedule D-Insurance on the Decedent's Life (attach Form(s) 712)	4		_						
5	Schedule E—Jointly Owned Property (attach Form(s) 712 for life insurance) .	5								
6	Schedule F—Other Miscellaneous Property (attach Form(s) 712 for life insurance)	6		_						
7	Schedule G-Transfers During Decedent's Life (att. Form(s) 712 for life insurance)	7								
8	Schedule H—Powers of Appointment	8 9		_						
<u>9</u> 10	Schedule I – Annuities	10								
11	Total gross estate (add items 1 through 10)	11								
12	Schedule U-Qualified Conservation Easement Exclusion	12								
13	Total gross estate less exclusion (subtract item 12 from item 11). Enter here and									
	on line 1 of Part 2–Tax Computation	13								
Item no.	Deductions				Amour	nt				
14	4 Schedule J-Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims									
15	15         Schedule K—Debts of the Decedent         15         15									
16	I6         Schedule K—Mortgages and Liens         16         16									
17	Total of items 14 through 16			17						
18										
19	Schedule L-Net Losses During Administration			19						
20	Schedule L-Expenses Incurred in Administering Property Not Subject to Claims .			20						
21	Schedule M-Bequests, etc., to Surviving Spouse			21						
22	Schedule O-Charitable, Public, and Similar Gifts and Bequests			22						
23	Estimated value of deductible assets subject to the special rule of Reg. section 20.2		()()()	23						
24	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2	of the	Tax Computation	24						

#### Estate of:

Yes No

### Part 6—Portability of Deceased Spousal Unused Exclusion (DSUE)

#### **Portability Election**

A decedent with a surviving spouse elects portability of the deceased spousal unused exclusion (DSUE) amount, if any, by completing and timely-filing this return. No further action is required to elect portability of the DSUE amount to allow the surviving spouse to use the decedent's DSUE amount.

## Section A. Opting Out of Portability

The estate of a decedent with a surviving spouse may opt out of electing portability of the DSUE amount. Check here and do not complete Sections B and C of Part 6 only if the estate opts **NOT** to elect portability of the DSUE amount.

#### Section B. QDOT

Are any assets of the estate being transferred to a qualified domestic trust (QDOT)?	
If "Yes," the DSUE amount portable to a surviving spouse (calculated in Section C, below) is preliminary and shall be redetermined at the	
final distribution or other taxable event imposing estate tax under section 2056A. See instructions for more details.	

Section C. DSUE Amount Portable to the Surviving Spouse (To be completed by the estate of a decedent making a portability election.)

Complete the following calculation to determine the DSUE amount that can be transferred to the surviving spouse.

1	Enter the amount from line 9c, Part 2—Tax Computation	1	
2	Reserved	2	
3	Enter the value of the cumulative lifetime gifts on which tax was paid or payable (see instructions)	3	
4	Add lines 1 and 3	4	
5	Enter amount from line 10, Part 2-Tax Computation	5	
6	Divide amount on line 5 by 40% (0.40) (do not enter less than zero)	6	
7	Subtract line 6 from line 4	7	
8	Enter the amount from line 5, Part 2– Tax Computation	8	
9	Subtract line 8 from line 7 (do not enter less than zero)	9	
10	DSUE amount portable to surviving spouse (Enter lesser of line 9 or line 9a, Part 2 – Tax Computation) .	10	

Section D. DSUE Amount Received from Predeceased Spouse(s) (To be completed by the estate of a deceased surviving spouse with DSUE amount from predeceased spouse(s))

Provide the following information to determine the DSUE amount received from deceased spouses.

A Name of Deceased Spouse (dates of death after December 31, 2010, only)	<b>B</b> Date of Death (enter as mm/dd/yy)	<b>C</b> Portability Election Made?		D If "Yes," DSUE Amount Received from Spouse	E DSUE Amount Applied by Decedent to Lifetime Gifts	<b>F</b> Year of Form 709 Reporting Use of DSUE Amount Listed in col E	<b>G</b> Remaining DSUE Amount, if any (subtract col. E from col. D)				
		Yes	No								
Part 1 – DSUE RECEIVED FROM LAST DECEASED SPOUSE											
Part 2 – DSUE RECEIV	ED FROM OTHER	PREDE	CEASE	D SPOUSE(S) AND	USED BY DECEDE	NT					
Total (for all DSUE amounts from predeceased spouse(s) applied)											
Add the amount from Pa	ort 1 column D and	tho to	tal from	n Part 2 column E	Entor the result or	line Ob Part 2 Tax					

Add the amount from Part 1, column D and the total from Part 2, column E. Enter the result on line 9b, Part 2–Tax Computation