

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, 2012.

► Information about Form 706 and its separate instructions is at www.irs.gov/form706.

Part 1 – Decedent and Executor	1a Decedent's first name and middle initial (and maiden name, if any)	1b Decedent's last name	2 Decedent's social security no.		
	3a City, town, or post office; county; state or province; country; and ZIP or foreign postal code.	3b Year domicile established	4 Date of birth	5 Date of death	
		6b Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code) and phone no.			
	6a Name of executor (see instructions)				
	6c Executor's social security number (see instructions)	Phone no.			
	6d If there are multiple executors, check here <input type="checkbox"/> and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors.				
	7a Name and location of court where will was probated or estate administered				7b Case number
8 If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will.		9 If you extended the time to file this Form 706, check here <input type="checkbox"/>			
10 If Schedule R-1 is attached, check here <input type="checkbox"/>		11 If you are estimating the value of assets included in the gross estate on line 1 pursuant to the special rule of Reg. section 20.2010-2T(a) (7)(ii), check here <input type="checkbox"/>			

Part 2 – Tax Computation	1 Total gross estate less exclusion (from Part 5—Recapitulation, item 13)	1	
	2 Tentative total allowable deductions (from Part 5—Recapitulation, item 24)	2	
	3a Tentative taxable estate (subtract line 2 from line 1)	3a	
	b State death tax deduction	3b	
	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 instructions	6	
	7 Total gift tax paid or payable (see instructions)	7	
	8 Gross estate tax (subtract line 7 from line 6)	8	
	9a Basic exclusion amount	9a	
	9b Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6—Portability of Deceased Spousal Unused Exclusion)	9b	
	9c Applicable exclusion amount (add lines 9a and 9b)	9c	
	9d Applicable credit amount (tentative tax on the amount in 9c from Table A in the instructions)	9d	
	10 Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.)	10	
	11 Allowable applicable credit amount (subtract line 10 from line 9d)	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) 706-CE.)	13	
	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 Schedule R, Part 2, line 10)	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	Date
	Signature of executor	Date

Paid Preparer Use Only	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

Note. For information on electing portability of the decedent's DSUE amount, including how to opt out of the election, see Part 6—Portability of Deceased Spousal Unused Exclusion.

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

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

		Yes	No
1	Do you elect alternate valuation?	1	
2	Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1	2	
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 installment payments, 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.	3	
4	Do you elect to postpone the part of the taxes due to a reversionary or remainder interest as described in section 6163?	4	

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 Reg. section 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:

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 (check the applicable box) 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.

3a Marital status of the decedent at time of death:
 Married Widow/widower Single Legally separated Divorced

3b For all prior marriages, list the name and SSN of the former spouse, the date the marriage ended, and whether the marriage ended by annulment, divorce, or death. Attach additional statements of the same size if necessary.

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

If you answer "Yes" to any of the following questions, you must attach additional information as described.

	Yes	No
6 Is the estate filing a protective claim for refund? If "Yes," complete and attach two copies of Schedule PC for each claim.		
7 Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see instructions)?		
8a Have federal gift tax returns ever been filed? If "Yes," attach copies of the returns, if available, and furnish the following information:		
b Period(s) covered c Internal Revenue office(s) where filed		
9a 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?		

Decedent's social security number

Estate of:

Part 4—General Information (continued)

Table with 3 columns: Question, Yes, No. Contains questions 10 through 17 regarding property ownership, partnerships, trusts, and annuities.

Part 5—Recapitulation. Note. If estimating the value of one or more assets pursuant to the special rule of Reg. section 20.2010-2T(a)(7)(ii), enter on both lines 10 and 23 the amount noted in the instructions for the corresponding range of values. (See instructions for details.)

Table with 4 columns: Item no., Gross estate, Alternate value, Value at date of death. Lists items 1 through 13 for recapitulation.

Table with 4 columns: Item no., Deductions, Amount. Lists items 14 through 24 for recapitulation of deductions.

Decedent's social security number

Estate of:

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

Yes No table

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 time of 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.

Calculation table with 10 rows and 3 columns

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.

Table with 7 columns: A, B, C, D, E, F, G

Total (for all DSUE amounts from predeceased spouse(s) applied)
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