

**United States Estate (and Generation-Skipping Transfer) Tax Return**  
**Estate of nonresident not a citizen of the United States**

(Rev. June 2019)

To be filed for decedents dying after December 31, 2011.  
Go to [www.irs.gov/Form706NA](http://www.irs.gov/Form706NA) for instructions and the latest information.

OMB No. 1545-0531

Department of the Treasury  
Internal Revenue Service

► File Form 706-NA at the following address:  
**Department of the Treasury, Internal Revenue Service Center, Kansas City, MO 64999.**

Attach supplemental documents and translations. Show amounts in U.S. dollars.

**Part I Decedent, Executor, and Attorney**

<b>1a</b> Decedent's first (given) name and middle initial		<b>b</b> Decedent's last (family) name		<b>2</b> U.S. taxpayer ID number (if any)	
<b>3</b> Place of death		<b>4</b> Domicile at time of death		<b>5</b> Citizenship (nationality)	
<b>6</b> Date of death		<b>7a</b> Date of birth		<b>b</b> Place of birth	
<b>8</b> Business or occupation		<b>9a</b> Name of executor			
<b>b</b> Address (city or town, state or province, country, and ZIP or foreign postal code)					
<b>c</b> Telephone number		<b>d</b> Fax number		<b>e</b> Email address	
<b>10a</b> Name of attorney for estate					
<b>b</b> Address (city or town, state or province, country, and ZIP or foreign postal code)					
<b>c</b> Telephone number		<b>d</b> Fax number		<b>e</b> Email address	
<b>11</b> If there are multiple executors or attorneys, check here <input type="checkbox"/> and attach a list of the names, addresses, telephone numbers, fax numbers, and email addresses of the additional executors or attorneys.					

**Part II Tax Computation**

<b>1</b> Taxable estate from Schedule B, line 9 . . . . .		<b>1</b>
<b>2</b> Total taxable gifts of tangible or intangible property located in the U.S., transferred (directly or indirectly) by the decedent after December 31, 1976, and not included in the gross estate (see section 2511) . . . . .		<b>2</b>
<b>3</b> Total. Add lines 1 and 2 . . . . .		<b>3</b>
<b>4</b> Tentative tax on the amount on line 3 (see instructions) . . . . .		<b>4</b>
<b>5</b> Tentative tax on the amount on line 2 (see instructions) . . . . .		<b>5</b>
<b>6</b> Gross estate tax. Subtract line 5 from line 4 . . . . .		<b>6</b>
<b>7</b> Unified credit. Enter smaller of line 6 amount or maximum allowed (see instructions) . . . . .		<b>7</b>
<b>8</b> Balance. Subtract line 7 from line 6 . . . . .		<b>8</b>
<b>9</b> Other credits (see instructions) . . . . .	<b>9</b>	
<b>10</b> Credit for tax on prior transfers. Attach Schedule Q, Form 706 . . . . .	<b>10</b>	
<b>11</b> Total. Add lines 9 and 10 . . . . .		<b>11</b>
<b>12</b> Net estate tax. Subtract line 11 from line 8 . . . . .		<b>12</b>
<b>13</b> Total generation-skipping transfer tax. Attach Schedule R, Form 706 . . . . .		<b>13</b>
<b>14 Total transfer taxes.</b> Add lines 12 and 13 . . . . .		<b>14</b>
<b>15</b> Earlier payments. See instructions and attach explanation . . . . .		<b>15</b>
<b>16</b> Balance due. Subtract line 15 from line 14 (see instructions) . . . . .		<b>16</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 understand that a complete return requires listing all property constituting the part of the decedent's gross estate (as defined by the statute) situated in the United States. 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

May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No
--

<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.

Part III General Information

Authorization to receive confidential tax information under Regulations section 601.504(b)(2), to act as the estate's representative before the IRS, and/or to make written or oral presentations on behalf of the estate:

Name of representative (print or type) License state Address (city or town, state or province, country, and ZIP or foreign postal code)

I declare that I am the [ ] attorney/ [ ] certified public accountant/ [ ] enrolled agent/ [ ] other representative (check the applicable box) for the executor. If licensed to practice in the United States, I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above. [ ] If not licensed to practice in the United States, check here.

Signature CAF number Date Telephone number

Table with 4 main columns: Question (1a-6a), Yes/No, Question (7-11), Yes/No. Contains questions about decedent's estate, property, and business.

Schedule A. Gross Estate in the United States (see instructions)

Do you elect to value the decedent's gross estate at a date or dates after the decedent's death (as authorized by section 2032)?

To make the election, you must check this box "Yes." If you check "Yes," complete all columns. If you check "No," complete columns (a), (b), and (e); you may leave columns (c) and (d) blank or you may use them to expand your column (b) description.

Table with 5 columns: (a) Item no., (b) Description of property and securities, (c) Alternate valuation date, (d) Alternate value in U.S. dollars, (e) Value at date of death in U.S. dollars.

Total (If you need more space, attach additional sheets of same size.)

Schedule B. Taxable Estate (Caution: You must document lines 2 and 4 for the deduction on line 5 to be allowed.)

Table with 9 rows: 1 Gross estate in the United States (Schedule A total), 2 Gross estate outside the United States, 3 Entire gross estate wherever located, 4 Amount of funeral expenses, 5 Deduction for expenses, 6 Charitable deduction, 7 State death tax deduction, 8 Total deductions, 9 Taxable estate.