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(Rev. A	ugust	2025)	
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## **United States Additional Estate Tax Return**

To report dispositions or cessations of qualified use under section 2032A of the Internal Revenue Code. Go to *www.irs.gov/Form706A* for instructions and the latest information.

OMB No. 1545-0015

Par	General Inform	nation				
_	1 Name of qualified heir					ity number
3a Add	ress of qualified heir (number a	and street)		<b>3b</b> Apt. o	r suite no.	
3c City,	town, or post office. For forei	gn addresses, also complete lines 3f, 3g, and 3h.	3d State	3e ZIP co	ode	
3f Fore	ign country name	3g Foreign province/state/county		3h Foreig	n postal code	
4 Dece	edent's name as it appears on	Form 706		5 Deced	lent's social se	ecurity number
6 Date	of death	7 Commencement date (see instructions)	8 Check here if yo the basis of specially instructions.	u are making an electior valued property. Attach	n under sectior n a statement a	n 1016(c) to increase as described in the
Part		tion (see instructions)	1			
First	complete Schedules	A and B of Form 706-A.				
1	Value at date of death decedent to qualified	(or alternate valuation date) of all specia heir:	ally valued property	that passed from		
а	Without section 2032	Aelection	1a			
b	With section 2032A el	ection	<b>1b</b>			
С	Balance. Subtract line	1b from line 1a			1c	
2	Value at date of death	(or alternate valuation date) of all specially	valued property in c	ecedent's estate:		
а	Without section 2032	A election	<b>2</b> a			
b	With section 2032A el	ection	<b>2</b> b			
С	Balance. Subtract line	2b from line 2a			2c	
3	Decedent's estate tax	:				
а	Recomputed without	section 2032A election. Attach computation	tion <b>3a</b>			
b	Reported on Form 70	6 with section 2032A election	3b			
С	Balance. Subtract line	3b from line 3a .........			3c	
4	Divide line 1c by line 2	2c. Enter the result as a percentage .			4	%
5	Total estate tax saved	. Multiply line 3c by line 4			5	
6	Value, without sectio	n 2032A election, at date of death (or	alternate			
		ecially valued property from Schedule				
	Form 706-A		· · · · 6			
7	Divide line 6 by line 1a	a. Enter the result as a percentage			7	%
8	Multiply line 5 by line				8	
9	Total estate tax recap	tured on previous Form(s) 706-A. Attach	copies of previous	Form(s) 706-A .	9	
10	Remaining estate tax	savings. Subtract line 9 from line 5. If ze	ro or less, enter -0-		10	
11	Enter the smaller of lir	ne 8 or line 10 ..........	<u></u>	<u></u>	11	
For Pri	vacy Act and Paperwork Re	eduction Act Notice, see the Instructions for Fo	rm 706. Cat No. 1	141S Form <b>70</b>	6-A (Bev 8-2	2025) Created 4/17/25

Page 2

Version A, Cycle 8

Form 70	)6-A (Rev. 8-2025)				Page <b>2</b>
Part	II Tax Computation (see instructions) (continued)				
12	Enter the total from Schedule A (Form 706-A), line 4, column (g)	12			
13	Enter the total from Schedule A (Form 706-A), line 4, column (h)	13			
14	Balance. Subtract line 13 from line 12 (but enter the line 12 amount in the	case	e of a disposition of		
	standing timber on qualified woodland)			14	
15	Enter the smaller of line 11 or line 14			15	
	completed Schedule B (Form 706-A), complete lines 16–19. If you did not complete t from line 15 on line 19.	e Sch	edule B (Form 706-A), s	skip lin	es 16-18 and enter the
16	Enter the total cost (or fair market value (FMV)) from Schedule B (Form 706	6-A), I	ine 4	16	
17	Divide line 16 by line 12. Enter the result as a percentage. Do not enter mo	re that	an 100%	17	%
18	Multiply line 15 by line 17			18	

20 Enter section 1016(c) interest (where applicable) . . . . . . . . . . . 20 Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Additional estate tax. Subtract line 18 from line 15. If zero or less, enter -0-

Sign Here	Signature of executor Signature of executor		Date	May the IRS discuss this return with the preparer shown below? See instructions. Yes No
Paid Preparer	Preparer's name	Preparer's signature	Date	Check if self-employed
Use Only	Firm's name Firm's address			Firm's EIN Phone no.

Form 706-A (Rev. 8-2025)

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19

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#### Form 706-A (Rev. 8-2025)

### Schedule A Disposition of Specially Valued Property or Cessation of Qualified Use (see instructions)

1 List every specially valued property interest that the qualified heir disposed of or discontinued use of since the date of the decedent's death. Do not list property that has previously been reported on another Form 706-A.

٠	List property in	chronological	order of	disposition	or cessation.
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• Attach additional copies of Schedule A (Form 706-A), if necessary.

<b>(a)</b> Item number	<b>(b)</b> Form 706 schedule	<b>(c)</b> Form 706 schedule line number	<b>(d)</b> Form 706 schedule item number	<b>(e)</b> Description of specially valued property	<b>(f)</b> Date of disposition (or date qualified use ceased)	<b>(g)</b> Amount received (or FMV, if applicable)	<b>(h)</b> Special use value
		unto in colum		mp (b) as applicable	2		
Tota	al from a	dditional Sch	nedule(s) A (F	mn (h), as applicable	3		

Page 3

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Version A, Cycle 8

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Check if for: Invo	Initial Structure         Initial Structure		
	cement (or exchange) property. Attach additional copies of Schedule B (Forr	n 706-A)	), if necessary.
(a) em number	<b>(b)</b> Description of qualified replacement (or exchange) property		(c) Cost (or FMV)
	Description of quarined replacement (or exchange) property		
	olumn (c)		3 4

Form 706-A (Rev. 8-2025)

Page 5

Version A, Cycle 8

### Form 706-A (Rev. 8-2025)

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## Schedule C Dispositions to Family Members of the Qualified Heir

Each transferee must enter into an agreement to be personally liable for any additional taxes imposed by section 2032A(c) and the agreement must be attached to this Form 706-A. See instructions.

Note. If there is more than one transferee, attach additional copies of Schedule C (Form 706-A) and enter a consecutive number in the transferee entry space.

	Last name	First name	Middle initial
Transferee #:			
	Social security number	Relationship to the qualified heir	

### Enter the description of property transferred

		property trai	Isleffeu		
<b>(a)</b> Item number	<b>(b)</b> Form 706 schedule	<b>(c)</b> Form 706 schedule line number	<b>(d)</b> Form 706 schedule item number	<b>(e)</b> Description of specially valued property	<b>(f)</b> Date of disposition