

Form **706-A**
(Rev. August 2025)
Department of the Treasury
Internal Revenue Service

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

Part I General Information

1 Name of qualified heir		2 Heir's social security number
3a Address of qualified heir (number and street)		3b Apt. or suite no.
3c City, town, or post office. For foreign addresses, also complete lines 3f, 3g, and 3h.		3d State
		3e ZIP code
3f Foreign country name	3g Foreign province/state/county	3h Foreign postal code
4 Decedent's name as it appears on Form 706		5 Decedent's social security number
6 Date of death	7 Commencement date (see instructions)	8 Check here <input type="checkbox"/> if you are making an election under section 1016(c) to increase the basis of specially valued property. Attach a statement as described in the instructions.

Part II Tax Computation (see instructions)

First complete Schedules A and B of Form 706-A.

1 Value at date of death (or alternate valuation date) of all specially valued property that passed from decedent to qualified heir:		
a Without section 2032A election	1a	
b With section 2032A election	1b	
c Balance. Subtract line 1b from line 1a		1c
2 Value at date of death (or alternate valuation date) of all specially valued property in decedent's estate:		
a Without section 2032A election	2a	
b With section 2032A election	2b	
c Balance. Subtract line 2b from line 2a		2c
3 Decedent's estate tax:		
a Recomputed without section 2032A election. Attach computation	3a	
b Reported on Form 706 with section 2032A election	3b	
c Balance. Subtract line 3b from line 3a		3c
4 Divide line 1c by line 2c. Enter the result as a percentage		4 %
5 Total estate tax saved. Multiply line 3c by line 4		5
6 Value, without section 2032A election, at date of death (or alternate valuation date) of specially valued property from Schedule A of this Form 706-A	6	
7 Divide line 6 by line 1a. Enter the result as a percentage		7 %
8 Multiply line 5 by line 7		8
9 Total estate tax recaptured 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 zero or less, enter -0-		10
11 Enter the smaller of line 8 or line 10		11

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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 of a disposition of standing timber on qualified woodland)	14		
15	Enter the smaller of line 11 or line 14	15		

If you completed Schedule B (Form 706-A), complete lines 16–19. If you did not complete Schedule B (Form 706-A), skip lines 16–18 and enter the amount from line 15 on line 19.

16	Enter the total cost (or fair market value (FMV)) from Schedule B (Form 706-A), line 4	16	
17	Divide line 16 by line 12. Enter the result as a percentage. Do not enter more than 100%	17	%
18	Multiply line 15 by line 17	18	
19	Additional estate tax. Subtract line 18 from line 15. If zero or less, enter -0-	19	
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.

Sign Here	Signature of executor _____	Date _____	May the IRS discuss this return with the preparer shown below? See instructions. Yes <input type="checkbox"/> No <input type="checkbox"/>
	Signature of executor _____	Date _____	

Paid Preparer Use Only	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. _____	

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