## **Certificate of Payment of Foreign Death Tax**

(Rev. August 2025) Department of the Treasury

OMB No. 1545-0015

Internal F	Revenue Service	Go to I	www.irs.gov/F0	orm/UbCE	tor the i	atest infori	nation.					
Part	General Info	ormation										
<b>1a</b> D	ecedent's first name and	1b Decedent's last name					2 Social security number					
<b>3a</b> C	a Country of citizenship at time of death				3b Country of legal residence (domicile) at time of death				4 Date of death			
<b>5a</b> La	ast address (number and	5b Apt. or suite no.										
<b>5c</b> C	tity, town, or post office. F	5e ZIP code										
5f F	Foreign country name				5g Foreign province/state/county				5h Foreign postal code			
6 N	lame of executor, adminis	strator, etc.										
7a A	7a Address (number and street) 7b Apt. or s											
7c C	ity, town, or post office. F	code										
<b>7</b> f F	oreign country name			<b>7g</b> Foreig	n province	state/county		<b>7h</b> Fore	eign postal code			
8	Check here, if amende	ed.				-31		1				
Part												
9 N	lame of foreign govern	ment imposing the tax	10	Death ta penalty.	ax finally . Show a	determined mount in for	by that government reign currency.	. Do not	t include any interest or			
11	Was the amount on li	ne 10 figured under the	e provisions of a	death tax	conventi	on?		". Г	Yes No			
12		ath tax paid (other than					ayment. Show amou	nt(s) in	foreign currency. Attach			
	(a) (b) (a) (b) (a) Date Amount Date								<b>(b)</b> Amount			
13	•	location, and value (as the death tax. Attach a		•	-	death tax of	ficials of the governr	nent nar	ned above) of the			
(a) Item number	(b)  Description and location								(c) Value (show in foreign currency)			
1_												

Form 706-CE (Rev. 8-2025)

Part	Foreign Death Tax Paid (continued)									
14	Has any refund of part or all of the death tax on line 10 been claimed or allowed?									
	If "Yes," check the statement below that applies.									
(i)	Refund was allowed (show amount in foreign currency):									
(ii)	Claim was rejected in full.									
(iii)	Consideration is pending.									
15	Explain below if (a) any credit against or reduction of the death tax than one rate, or (c) more than one inheritance was taxed. Attach a	•	• ,	property wa	s taxed at more					
16	Will you claim a refund or credit (except as shown on line 14) for a	ny of the amount shown on	ine 10?	☐ Yes	☐ No					
belief,	penalties of perjury, I declare that I have examined this statement it is true, correct, and complete.	ent, including any attached	Sheets, and to the I	best of my	knowledge and					
	ure of executor, administrator, etc.		Date							
Part For use			without exception (or	r)	pt as indicated					
is certi	fied to be correct in my attached statement.									
Signatu	DRAFI	Title	UF							
Govern	nment	Date								

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form 706-CE and its instructions, such as legislation enacted after they were published, go to <a href="https://www.irs.gov/Form706CE">www.irs.gov/Form706CE</a>.

Forward a certified copy to the Internal Revenue Service as shown in the General Instructions, below.

## **General Instructions**

The executor of the decedent's estate must file Form 706-CE before the IRS can allow a credit for foreign death taxes claimed on Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. As explained in the instructions for Schedule P (Form 706), the credit for foreign death taxes is authorized either by statute or treaty. See the instructions for Schedule P (Form 706), section 2014, and the related regulations for more information on the credit for foreign death taxes and its application in cases involving a death tax treaty, including how to figure the amount of the credit.

Prepare three copies of Form 706-CE for each foreign country's death tax for which you are claiming credit. Send the original form and one copy to the foreign government to whom you paid the tax. Ask that office to certify the form and send it to the Internal Revenue Service Center, see *Where to file*, later. Keep the third copy for your records.

If the foreign government refuses to certify Form 706-CE, the executor must file it directly with the Internal Revenue Service Center, see *Where to file*, later. Complete the entire form, except Part III. Attach a statement under penalties of perjury to explain why the foreign government did not certify it. In addition, attach a copy of the foreign death tax return and a copy of the receipt or canceled check for the payment of the foreign death

If you or any other person receives a refund of any of the foreign death tax for which you are claiming this credit, you or the person receiving the refund must notify the Internal Revenue Service Center listed in *Where to file*, next, within 30 days of receiving any refund. Regulations section 20.2016-1 describes what information to include in this notice. The persons who received the refund must pay any additional federal estate tax due.

**Where to file.** File Form 706-CE and amended Form 706-CE at the following address.

Internal Revenue Service Center Attn: E&G, Stop 824G 7940 Kentucky Drive Florence, KY 41042-2915

If you choose to use a private delivery service (PDS), send Form 706-CE to the address above. Go to www.irs.gov/PDS for the current list of designated services.