

Form **706-QDT**(Rev. August 2025)  
Department of the Treasury  
Internal Revenue Service**U.S. Estate Tax Return for  
Qualified Domestic Trusts**

Calendar Year .....

OMB No. 1545-0015

Go to [www.irs.gov/Form706QDT](http://www.irs.gov/Form706QDT) for instructions and the latest information.**Part I General Information**

1a Name of trust		1b EIN of trust	
2a Name of trustee/designated filer (see instructions)		2b SSN or EIN of trustee/designated filer	
2c Address of trustee/designated filer (number and street)		2d Apt. or suite no.	
2e City, town, or post office	2f State	2g ZIP code	
3a Name of surviving spouse (see <i>Definitions</i> in the instructions)		3b TIN of surviving spouse	
3c Surviving spouse's date of death (if applicable)	3d Surviving spouse's current marital status		
4a Name of decedent	4b SSN of decedent	4c Decedent's date of death	

**Part II Elections by the Trustee/Designated Filer** (see instructions)

Check the appropriate box for each question.

- |                                                                                                                                                                                                                                                                                                                                                                                                                 | Yes | No | N/A |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|-----|
| 1 Do you elect alternate valuation?                                                                                                                                                                                                                                                                                                                                                                             |     |    |     |
| 2 Do you elect special use valuation? If "Yes," you must complete and attach Schedule T (Form 706)                                                                                                                                                                                                                                                                                                              |     |    |     |
| 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                                                                                                                                                                                                                                                |     |    |     |
| <b>Note: By electing section 6166, 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.</b>                                                                                                                                                                                                                    |     |    |     |
| 4 If the surviving spouse has become a U.S. citizen, does the surviving spouse elect under section 2056A(b)(12)(C) to treat all prior taxable distributions as taxable gifts and to treat any of the decedent's unified credit applied to the qualified domestic trust (QDOT) tax on those distributions as the surviving spouse's unified credit used under section 2505? (If not a U.S. citizen, check "N/A") |     |    |     |

**Part III Tax Computation** (see instructions)

1	Current taxable trust distributions from Schedule A, line 4	1	
2	Value of taxable trust property at date of death (if applicable) from Schedule A, line 6	2	
3	Add lines 1 and 2	3	
4	Charitable and marital deductions from Schedule A, line 8. See Schedule B instructions	4	
5	Net tentative taxable amount. Subtract line 4 from line 3	5	
6	Prior taxable events from Schedule A, line 2	6	
7	Taxable estate of the decedent. See instructions	7	
8	Add lines 6 and 7	8	
9	Add lines 5 and 8	9	
10	Recomputation of decedent's estate tax based on the amount on line 9. Attach computation	10	
11	Recomputation of decedent's estate tax based on the amount on line 8. Attach computation	11	
12	Net estate tax. Subtract line 11 from line 10	12	
13	Payment made with request for extension, if any, and credit under section 2056A(b)(2)(B)(ii)	13	
14	<b>Tax due.</b> If the amount on line 12 is more than the amount on line 13, subtract line 13 from line 12. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see the instructions	14	
15a	<b>Overpayment.</b> If the amount on line 13 is more than the amount on line 12, subtract line 12 from line 13 and complete lines 15b, 15c, and 15d. See instructions	15a	
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		

**Sign  
Here**

Under penalties of perjury, I declare that I have examined this return, along with accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than trustee or designated filer) is based on all information of which preparer has any knowledge.

Signature

Date

**Paid  
Preparer  
Use Only**

Preparer's name

Preparer's signature

Date

Check ☐ if  
self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Schedule A	Designated Filer Summary for Multiple Trusts
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Complete Schedule A if you are a designated filer filing this return for multiple trusts. If there is no separate designated filer, the trustee is the designated filer, and should enter the total amounts from Schedule B onto Schedule A, lines 2, 4, 6, and 8, as applicable.

- For summary of prior years taxable distributions complete columns (a) and (b).
- For summary of current year taxable distributions complete columns (c) and (d).
- For summary of property remaining in QDOTs at death of surviving spouse complete columns (c), (e), and (f).
- For summary of marital and charitable deductions complete columns (c), (g), (h), and (i).
- Attach additional copies of Schedule A, if necessary.

[illegible]

1	Total from additional Schedule(s) A, column (b), attached to this schedule for prior years taxable distributions . . . . .	1	
2	<b>Total of prior years taxable distributions.</b> Add all amounts in column (b) and line 1 . . . . .	2	
3	Total from additional Schedule(s) A, column (d), attached to this schedule for current year taxable distributions . . . . .	3	
4	<b>Total of current year taxable distributions.</b> Add all amounts in column (d) and line 3 . . . . .	4	
5	Total from additional Schedule(s) A, column (f), attached to this schedule for property remaining in QDOTs at death of surviving spouse . . . . .	5	
6	<b>Total of property remaining in QDOTs at death of surviving spouse.</b> Add all amounts in column (f) and line 5 . . . . .	6	
7	Total from additional Schedule(s) A, column (i), attached to this schedule for marital and charitable deductions . . . . .	7	
8	<b>Total of marital and charitable deductions.</b> Add all amounts in column (i) and line 7 . . . . .	8	

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**Schedule B**     **Trustee for Respective Trusts** (To be completed by trustee.)

<b>Part I</b>	<b>General Information</b> (see instructions)
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Part 1 General information (see instructions)						
1a Name of trust		1b EIN of trust	2a Name of trustee		2b SSN or EIN of trustee	
2c Address of trustee (number and street)		2d Apt. or suite no.	2e City, town, or post office		2f State	2g ZIP code
3 Name of designated filer, if applicable		4a Name of decedent		4b Decedent's date of death	4c SSN of decedent	
5a Name of surviving spouse		5b Surviving spouse's date of death, if applicable	5c Surviving spouse's current marital status (or at death, if applicable)		5d TIN of surviving spouse	

**Part II Taxable Distributions** (see instructions)

- For prior years taxable distributions complete columns (a) and (b).
- For current year taxable distributions complete columns (c), (d), (e), (f), and (g).
- Attach additional copies of Schedule B, Part II, if necessary.

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**10** Enter all property remaining in the QDOT on the date of death of the surviving spouse (or the date the trust failed to qualify as a QDOT, if applicable). Attach additional copies of Schedule B, Part III, if necessary.

**Part IV**      **Marital Deductions** (see instructions)[illegible]Form **706-QDT** (Rev. 8-2025)

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**Part V Charitable Deductions** (see instructions)

<b>19</b>	Add all amounts in column (e)	<b>19</b>
<b>20</b>	Total from additional Schedule(s) B, Part V, line 19, attached to this schedule	<b>20</b>
<b>21</b>	Total. Add lines 19 and 20	<b>21</b>

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