

# United States Estate (and Generation-Skipping Transfer) Tax Return

► Estate of a citizen or resident of the United States (see instructions). To be filed for decedents dying after December 31, 2018.

► Go to [www.irs.gov/Form706](http://www.irs.gov/Form706) for instructions and the latest information.

<b>Part 1 – Decedent and Executor</b>	<b>1a</b> Decedent's first name and middle initial (and maiden name, if any)	<b>1b</b> Decedent's last name	<b>2</b> Decedent's social security no.		
	<b>3a</b> City, town, or post office; county; state or province; country; and ZIP or foreign postal code	<b>3b</b> Year domicile established	<b>4</b> Date of birth	<b>5</b> Date of death	
		<b>6b</b> Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code) and phone no.			
	<b>6a</b> Name of executor (see instructions)	Phone no.			
	<b>6c</b> Executor's social security number (see instructions)				
	<b>6d</b> If there are multiple executors, check here <input type="checkbox"/> and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors.				
	<b>7a</b> Name and location of court where will was probated or estate administered				<b>7b</b> Case number
<b>8</b> If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will. <b>9</b> If you extended the time to file this Form 706, check here <input type="checkbox"/>					
<b>10</b> If Schedule R-1 is attached, check here <input type="checkbox"/> <b>11</b> If you are estimating the value of assets included in the gross estate on line 1 pursuant to the special rule of Reg. section 20.2010-2(a)(7)(ii), check here <input type="checkbox"/>					

<b>Part 2 – Tax Computation</b>	<b>1</b> Total gross estate less exclusion (from Part 5—Recapitulation, item 13)	<b>1</b>
	<b>2</b> Tentative total allowable deductions (from Part 5—Recapitulation, item 24)	<b>2</b>
	<b>3a</b> Tentative taxable estate (subtract line 2 from line 1)	<b>3a</b>
	<b>b</b> State death tax deduction	<b>3b</b>
	<b>c</b> Taxable estate (subtract line 3b from line 3a)	<b>3c</b>
	<b>4</b> Adjusted taxable gifts (see instructions)	<b>4</b>
	<b>5</b> Add lines 3c and 4	<b>5</b>
	<b>6</b> Tentative tax on the amount on line 5 from Table A in the instructions	<b>6</b>
	<b>7</b> Total gift tax paid or payable (see instructions)	<b>7</b>
	<b>8</b> Gross estate tax (subtract line 7 from line 6)	<b>8</b>
	<b>9a</b> Basic exclusion amount	<b>9a</b>
	<b>b</b> Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6—Portability of Deceased Spousal Unused Exclusion)	<b>9b</b>
	<b>c</b> Restored exclusion amount (see instructions)	<b>9c</b>
	<b>d</b> Applicable exclusion amount (add lines 9a, 9b, and 9c)	<b>9d</b>
	<b>e</b> Applicable credit amount (tentative tax on the amount in line 9d from Table A in the instructions)	<b>9e</b>
	<b>10</b> Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.)	<b>10</b>
	<b>11</b> Allowable applicable credit amount (subtract line 10 from line 9e)	<b>11</b>
	<b>12</b> Subtract line 11 from line 8 (but do not enter less than zero)	<b>12</b>
	<b>13</b> Credit for foreign death taxes (from Schedule P). (Attach Form(s) 706-CE.)	<b>13</b>
	<b>14</b> Credit for tax on prior transfers (from Schedule Q)	<b>14</b>
<b>15</b> Total credits (add lines 13 and 14)	<b>15</b>	
<b>16</b> Net estate tax (subtract line 15 from line 12)	<b>16</b>	
<b>17</b> Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)	<b>17</b>	
<b>18</b> Total transfer taxes (add lines 16 and 17)	<b>18</b>	
<b>19</b> Prior payments (explain in an attached statement)	<b>19</b>	
<b>20</b> Balance due (or overpayment) (subtract line 19 from line 18)	<b>20</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. Declaration of preparer (other than the executor) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of executor	Date
	Signature of executor	Date

<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.			

Decedent's social security number

**Estate of:**

**Part 3—Elections by the Executor**

**Note:** For information on electing portability of the decedent's DSUE amount, including how to opt out of the election, see Part 6—Portability of Deceased Spousal Unused Exclusion.

**Note:** Some of the following elections may require the posting of bonds or liens.

Please check "Yes" or "No" for each question. See instructions.

		Yes	No
<b>1</b>	Do you elect alternate valuation?	<b>1</b>	
<b>2</b>	Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1	<b>2</b>	
<b>3</b>	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 installment payments, 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>	<b>3</b>	
<b>4</b>	Do you elect to postpone the part of the taxes due to a reversionary or remainder interest as described in section 6163?	<b>4</b>	

**Part 4—General Information**

**Note:** Please attach the necessary supplemental documents. You must attach the death certificate. See instructions.

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

Name of representative (print or type)	State	Address (number, street, and room or suite no., city, state, and ZIP code)
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I declare that I am the  attorney/  certified public accountant/  enrolled agent (check the applicable box) for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.

Signature	CAF number	Date	Telephone number
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**1** Death certificate number and issuing authority (attach a copy of the death certificate to this return).

**2** Decedent's business or occupation. If retired, check here  and state decedent's former business or occupation.

**3a** Marital status of the decedent at time of death:  
 Married       Widow/widower       Single       Legally separated       Divorced

**3b** For all prior marriages, list the name and SSN of the former spouse, the date the marriage ended, and whether the marriage ended by annulment, divorce, or death. Attach additional statements of the same size if necessary.

<b>4a</b> Surviving spouse's name	<b>4b</b> Social security number	<b>4c</b> Amount received (see instructions)
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**5** Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)

All unascertainable beneficiaries and those who receive less than \$5,000

**Total**

**If you answer "Yes" to any of the following questions, you must attach additional information as described.**

	Yes	No
<b>6</b> Is the estate filing a protective claim for refund? If "Yes," complete and attach two copies of Schedule PC for each claim.		
<b>7</b> Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate)? See instructions		
<b>8a</b> Have federal gift tax returns ever been filed? If "Yes," attach copies of the returns, if available, and furnish the following information.		
<b>b</b> Period(s) covered	<b>c</b> Internal Revenue office(s) where filed	
<b>9a</b> Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?		
<b>b</b> Did the decedent own any insurance on the life of another that is not included in the gross estate?		

Decedent's social security number

**Estate of:**

**Part 4—General Information** *(continued)*

If you answer "Yes" to any of the following questions, you must attach additional information as described.		Yes	No
<b>10</b>	Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which <b>(a)</b> one or more of the other joint tenants was someone other than the decedent's spouse, and <b>(b)</b> less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E . . . . .		
<b>11a</b>	Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation? . . . . .		
<b>b</b>	If "Yes," was the value of <b>any</b> interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions on reporting the total accumulated or effective discounts taken on Schedule F or G . . . . .		
<b>12</b>	Did the decedent make any transfer described in sections 2035, 2036, 2037, or 2038? See instructions. If "Yes," you must complete and attach Schedule G . . . . .		
<b>13a</b>	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime? . . . . .		
<b>b</b>	Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship? . . . . .		
<b>c</b>	Was the decedent receiving income from a trust created after October 22, 1986, by a parent or grandparent? . . . . . If "Yes," was there a GST taxable termination (under section 2612) on the death of the decedent? . . . . .		
<b>d</b>	If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).		
<b>e</b>	Did the decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in line 13a or 13b? . . . . . If "Yes," provide the EIN for this transferred/sold item. ▶		
<b>14</b>	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H		
<b>15</b>	Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? . . . . .		
<b>16</b>	Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I . . . . .		
<b>17</b>	Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a predeceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation . . . . .		

**Part 5—Recapitulation. Note:** If estimating the value of one or more assets pursuant to the special rule of Reg. section 20.2010-2(a)(7)(ii), enter on both lines 10 and 23 the amount noted in the instructions for the corresponding range of values. See instructions for details.

Item no.	Gross estate	Alternate value	Value at date of death
<b>1</b>	Schedule A—Real Estate . . . . .	<b>1</b>	
<b>2</b>	Schedule B—Stocks and Bonds . . . . .	<b>2</b>	
<b>3</b>	Schedule C—Mortgages, Notes, and Cash . . . . .	<b>3</b>	
<b>4</b>	Schedule D—Insurance on the Decedent's Life (attach Form(s) 712) . . . . .	<b>4</b>	
<b>5</b>	Schedule E—Jointly Owned Property (attach Form(s) 712 for life insurance) . . . . .	<b>5</b>	
<b>6</b>	Schedule F—Other Miscellaneous Property (attach Form(s) 712 for life insurance) . . . . .	<b>6</b>	
<b>7</b>	Schedule G—Transfers During Decedent's Life (att. Form(s) 712 for life insurance) . . . . .	<b>7</b>	
<b>8</b>	Schedule H—Powers of Appointment . . . . .	<b>8</b>	
<b>9</b>	Schedule I—Annuities . . . . .	<b>9</b>	
<b>10</b>	Estimated value of assets subject to the special rule of Reg. section 20.2010-2(a)(7)(ii)	<b>10</b>	
<b>11</b>	Total gross estate (add items 1 through 10) . . . . .	<b>11</b>	
<b>12</b>	Schedule U—Qualified Conservation Easement Exclusion . . . . .	<b>12</b>	
<b>13</b>	Total gross estate less exclusion (subtract item 12 from item 11). Enter here and on line 1 of Part 2—Tax Computation . . . . .	<b>13</b>	

Item no.	Deductions	Amount
<b>14</b>	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims . . . . .	<b>14</b>
<b>15</b>	Schedule K—Debts of the Decedent . . . . .	<b>15</b>
<b>16</b>	Schedule K—Mortgages and Liens . . . . .	<b>16</b>
<b>17</b>	Total of items 14 through 16 . . . . .	<b>17</b>
<b>18</b>	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Recapitulation) . . . . .	<b>18</b>
<b>19</b>	Schedule L—Net Losses During Administration . . . . .	<b>19</b>
<b>20</b>	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims . . . . .	<b>20</b>
<b>21</b>	Schedule M—Bequests, etc., to Surviving Spouse . . . . .	<b>21</b>
<b>22</b>	Schedule O—Charitable, Public, and Similar Gifts and Bequests . . . . .	<b>22</b>
<b>23</b>	Estimated value of deductible assets subject to the special rule of Reg. section 20.2010-2(a)(7)(ii) . . . . .	<b>23</b>
<b>24</b>	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2 of the Tax Computation	<b>24</b>

<b>Estate of:</b>	<b>Decedent's social security number</b>
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**Part 6—Portability of Deceased Spousal Unused Exclusion (DSUE)**

**Portability Election**

A decedent with a surviving spouse elects portability of the DSUE amount, if any, by completing and timely filing this return. No further action is required to elect portability of the DSUE amount to allow the surviving spouse to use the decedent's DSUE amount.

**Section A. Opting Out of Portability**

The estate of a decedent with a surviving spouse may opt out of electing portability of the DSUE amount. Check here and do not complete Sections B and C of Part 6 only if the estate opts **NOT** to elect portability of the DSUE amount.

**Section B. Qualified Domestic Trust (QDOT)**

Yes	No

Are any assets of the estate being transferred to a QDOT? . . . . .  
 If "Yes," the DSUE amount portable to a surviving spouse (calculated in Section C, below) is preliminary and shall be redetermined at the time of the final distribution or other taxable event imposing estate tax under section 2056A. See instructions for more details.

**Section C. DSUE Amount Portable to the Surviving Spouse** (To be completed by the estate of a decedent making a portability election.)

Complete the following calculation to determine the DSUE amount that can be transferred to the surviving spouse.

1 Enter the amount from line 9d, Part 2—Tax Computation . . . . .	<b>1</b>	
2 Reserved . . . . .	<b>2</b>	
3 Enter the value of the cumulative lifetime gifts on which tax was paid or payable. See instructions . . . . .	<b>3</b>	
4 Add lines 1 and 3 . . . . .	<b>4</b>	
5 Enter amount from line 10, Part 2—Tax Computation . . . . .	<b>5</b>	
6 Divide amount on line 5 by 40% (0.40) (do not enter less than zero) . . . . .	<b>6</b>	
7 Subtract line 6 from line 4 . . . . .	<b>7</b>	
8 Enter the amount from line 5, Part 2—Tax Computation . . . . .	<b>8</b>	
9 Subtract line 8 from line 7 (do not enter less than zero) . . . . .	<b>9</b>	
10 DSUE amount portable to surviving spouse (Enter lesser of line 9 or line 9a, Part 2—Tax Computation) . . . . .	<b>10</b>	

**Section D. DSUE Amount Received From Predeceased Spouse(s)** (To be completed by the estate of a deceased surviving spouse with DSUE amount from predeceased spouse(s))

Provide the following information to determine the DSUE amount received from deceased spouses.

A Name of Deceased Spouse (dates of death after December 31, 2010, only)	B Date of Death (enter as mm/dd/yy)	C Portability Election Made?		D If "Yes," DSUE Amount Received From Spouse	E DSUE Amount Applied by Decedent to Lifetime Gifts	F Year of Form 709 Reporting Use of DSUE Amount Listed in col. E	G Remaining DSUE Amount, if any (subtract col. E from col. D)
		Yes	No				
<b>Part 1 — DSUE RECEIVED FROM LAST DECEASED SPOUSE</b>							
<b>Part 2 — DSUE RECEIVED FROM OTHER PREDECEASED SPOUSE(S) AND USED BY DECEDENT</b>							
<b>Total</b> (for all DSUE amounts from predeceased spouse(s) applied) . . . . .							

Add the amount from Part 1, column D, and the total from Part 2, column E. Enter the result on line 9b, Part 2—Tax Computation . . . . . ▶