Form **706** (Rev. August 2008)

Department of the Treasury
Internal Revenue Service

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

Estate of a citizen or resident of the United States (see separate instructions).
To be filed for decedents dying after December 31, 2007, and before January 1, 2009.

OMB No. 1545-0015

Part 1—Decedent and Executor

1a Decedent's first name and middle initial (and maiden name, if any)	**1b** Decedent's last name		**2 Decedent's Social Security No.**
3a County, state, and ZIP code, or foreign country, of legal residence (domicile) at time of death	**3b** Year domicile established	**4** Date of birth	**5** Date of death
6a Name of executor (see page 4 of the instructions)	**6b** Executor's address (number and street including apartment or suite no.; city, town, or post office; state; and ZIP code) and phone no.		
6c Executor's social security number (see page 5 of the instructions)	Phone no. ( )		
7a Name and location of court where will was probated or estate administered			**7b** Case number

8 If decedent died testate, check here ▶ ☐ and attach a certified copy of the will. **9** If you extended the time to file this Form 706, check here ▶ ☐

10 If Schedule R-1 is attached, check here ▶ ☐

Part 2—Tax Computation

1	Total gross estate less exclusion (from Part 5—Recapitulation, page 3, item 12)		1	
2	Tentative total allowable deductions (from Part 5—Recapitulation, page 3, item 22)		2	
3a	Tentative taxable estate (before state death tax deduction) (subtract line 2 from line 1)		3a	
b	State death tax deduction		3b	
c	Taxable estate (subtract line 3b from line 3a)		3c	
4	Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)))		4	
5	Add lines 3c and 4		5	
6	Tentative tax on the amount on line 5 from Table A on page 4 of the instructions		6	
7	Total gift tax paid or payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes by the decedent's spouse for such spouse's share of split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions)		7	
8	Gross estate tax (subtract line 7 from line 6)		8	
9	Maximum unified credit (applicable credit amount) against estate tax	9		
10	Adjustment to unified credit (applicable credit amount). (This adjustment may not exceed $6,000. See page 6 of the instructions.)	10		
11	Allowable unified credit (applicable credit amount) (subtract line 10 from line 9)		11	
12	Subtract line 11 from line 8 (but do not enter less than zero)		12	
13	Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)	13		
14	Credit for tax on prior transfers (from Schedule Q)	14		
15	Total credits (add lines 13 and 14)		15	
16	Net estate tax (subtract line 15 from line 12)		16	
17	Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)		17	
18	Total transfer taxes (add lines 16 and 17)		18	
19	Prior payments. Explain in an attached statement		19	
20	Balance due (or overpayment) (subtract line 19 from line 18)		20	

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.

Sign Here

Signature of executor — Date

Signature of executor — Date

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed ▶ ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code		EIN ▶	Phone no. ( )

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Estate of:	Decedent's Social Security Number

Part 3—Elections by the Executor

Please check the "Yes" or "No" box for each question (see instructions beginning on page 6).

Note. Some of these elections may require the posting of bonds or liens.

			Yes	No
1	Do you elect alternate valuation?	1		
2	Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1.	2		
3	Do you elect to pay the taxes in installments as described in section 6166? If "Yes," you must attach the additional information described on pages 10 and 11 of the instructions. **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.**	3		
4	Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in section 6163?	4		

Part 4—General Information

(Note. Please attach the necessary supplemental documents. **You must attach the death certificate.)** (see instructions on page 12)

Authorization to receive confidential tax information under Regs. sec. 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 if return prepared by an attorney, accountant, or enrolled agent for the executor:

Name of representative (print or type)	State	Address (number, street, and room or suite no., city, state, and ZIP code)

I declare that I am the ☐ attorney/ ☐ certified public accountant/ ☐ enrolled agent (you must check the applicable box) for the executor and prepared this return 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

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.

3 Marital status of the decedent at time of death:

☐ Married

☐ Widow or widower—Name, SSN, and date of death of deceased spouse ►

☐ Single

☐ Legally separated

☐ Divorced—Date divorce decree became final ►

4a Surviving spouse's name	**4b** Social security number	**4c** Amount received (see page 12 of the instructions)

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			

	Please check the "Yes" or "No" box for each question.	Yes	No
6	Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see page 12 of the instructions)?		
7a	Have federal gift tax returns ever been filed? If "Yes," please attach copies of the returns, if available, and furnish the following information:		
7b	Period(s) covered / **7c** Internal Revenue office(s) where filed		
8a	Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?		
b	Did the decedent own any insurance on the life of another that is not included in the gross estate?		

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Part 4—General Information *(continued)*

If you answer "Yes" to any of questions 9–16, you must attach additional information as described in the instructions.		**Yes**	**No**
9	Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which **(a)** one or more of the other joint tenants was someone other than the decedent's spouse, and **(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		
10a	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	If "Yes," was the value of **any** interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions for Schedule F on page 20 for reporting the total accumulated or effective discounts taken on Schedule F or G		
11	Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038 (see the instructions for Schedule G beginning on page 15 of the separate instructions)? If "Yes," you must complete and attach Schedule G		
12a	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime? . .		
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?		
c	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) upon the death of the decedent?		
d	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).		
e	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 question 12a or 12b?		
	If "Yes," provide the EIN number to this transferred/sold item. ▶		
13	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H		
14	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?		
15	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		
16	Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation		

Part 5—Recapitulation

Item number	Gross estate		Alternate value	Value at date of death
1	Schedule A—Real Estate	1		
2	Schedule B—Stocks and Bonds	2		
3	Schedule C—Mortgages, Notes, and Cash	3		
4	Schedule D—Insurance on the Decedent's Life (attach Form(s) 712) . . .	4		
5	Schedule E—Jointly Owned Property (attach Form(s) 712 for life insurance) .	5		
6	Schedule F—Other Miscellaneous Property (attach Form(s) 712 for life insurance) .	6		
7	Schedule G—Transfers During Decedent's Life (att. Form(s) 712 for life insurance)	7		
8	Schedule H—Powers of Appointment	8		
9	Schedule I—Annuities	9		
10	Total gross estate (add items 1 through 9)	10		
11	Schedule U—Qualified Conservation Easement Exclusion	11		
12	Total gross estate less exclusion (subtract item 11 from item 10). Enter here and on line 1 of Part 2—Tax Computation	12		

Item number	Deductions		Amount
13	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims	13	
14	Schedule K—Debts of the Decedent	14	
15	Schedule K—Mortgages and Liens	15	
16	Total of items 13 through 15	16	
17	Allowable amount of deductions from item 16 (see the instructions for item 17 of the Recapitulation) .	17	
18	Schedule L—Net Losses During Administration	18	
19	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims	19	
20	Schedule M—Bequests, etc., to Surviving Spouse	20	
21	Schedule O—Charitable, Public, and Similar Gifts and Bequests	21	
22	Tentative total allowable deductions (add items 17 through 21). Enter here and on line 2 of the Tax Computation	22	

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