Form **706**
(Rev. July 1999)
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, 1998
For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

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 Legal residence (domicile) at time of death (county, state, and ZIP code, or foreign country)	**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. or rural route; city, town, or post office; state; and ZIP code)		
6c Executor's social security number (see page 4 of the instructions)			
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 Form 4768 is attached, 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	Total allowable deductions (from Part 5, Recapitulation, page 3, item 23)			2	
3	Taxable estate (subtract line 2 from line 1)			3	
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 3 and 4			5	
6	Tentative tax on the amount on line 5 from Table A on page 12 of the instructions			6	
7a	If line 5 exceeds $10,000,000, enter the lesser of line 5 or $17,184,000. If line 5 is $10,000,000 or less, skip lines 7a and 7b and enter -0- on line 7c	7a			
b	Subtract $10,000,000 from line 7a	7b			
c	Enter 5% (.05) of line 7b			7c	
8	Total tentative tax (add lines 6 and 7c)			8	
9	Total gift tax 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)			9	
10	Gross estate tax (subtract line 9 from line 8)			10	
11	Maximum unified credit (applicable credit amount) against estate tax	11			
12	Adjustment to unified credit (applicable credit amount). (This adjustment may not exceed $6,000. See page 4 of the instructions.)	12			
13	Allowable unified credit (applicable credit amount) (subtract line 12 from line 11)			13	
14	Subtract line 13 from line 10 (but do not enter less than zero)			14	
15	Credit for state death taxes. Do not enter more than line 14. Figure the credit by using the amount on line 3 less $60,000. See Table B in the instructions and **attach credit evidence** (see instructions)			15	
16	Subtract line 15 from line 14			16	
17	Credit for Federal gift taxes on pre-1977 gifts (section 2012) (attach computation)	17			
18	Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)	18			
19	Credit for tax on prior transfers (from Schedule Q)	19			
20	Total (add lines 17, 18, and 19)			20	
21	Net estate tax (subtract line 20 from line 16)			21	
22	Generation-skipping transfer taxes (from Schedule R, Part 2, line 10)			22	
23	Total transfer taxes (add lines 21 and 22)			23	
24	Prior payments. Explain in an attached statement	24			
25	United States Treasury bonds redeemed in payment of estate tax	25			
26	Total (add lines 24 and 25)			26	
27	Balance due (or overpayment) (subtract line 26 from line 23)			27	

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.

Signature(s) of executor(s) Date

Signature of preparer other than executor Address (and ZIP code) Date

Estate of:

Part 3—Elections by the Executor

Please check the "Yes" or "No" box for each question. (See instructions beginning on page 5.)		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 page 8 of the instructions.	**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 9.)*

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 9 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). For Privacy Act Notice (applicable to individual beneficiaries only), see the Instructions for Form 1040.

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 9 of the instructions)?		

(continued on next page)

Part 4—General Information *(continued)*

Please check the "Yes" or "No" box for each question.	**Yes**	**No**
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		
If you answer "Yes" to any of questions 8–16, you must attach additional information as described in the instructions.		
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?		
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		
10 Did the decedent, at the time of death, own any interest in a partnership or unincorporated business or any stock in an inactive or closely held corporation?		
11 Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038 (see the instructions for Schedule G beginning on page 11 of the separate instructions)? If "Yes," you must complete and attach Schedule G		
12 Were there in existence at the time of the decedent's death:		
a Any trusts created by the decedent during his or her lifetime?		
b Any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship?		
13 Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H		
14 Was the marital deduction computed under the transitional rule of Public Law 97-34, section 403(e)(3) (Economic Recovery Tax Act of 1981)?		
If "Yes," attach a separate computation of the marital deduction, enter the amount on item 20 of the Recapitulation, and note on item 20 "computation attached."		
15 Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I? 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	Schedule T—Qualified Family-Owned Business Interest Deduction	**22**	
23	Total allowable deductions (add items 17 through 22). Enter here and on line 2 of the Tax Computation	**23**	