Form **706-A**
(Rev. September 2004)
Department of the Treasury
Internal Revenue Service

United States Additional Estate Tax Return

(To report dispositions or cessations of qualified use under section 2032A of the Internal Revenue Code)

For Privacy Act and Paperwork Reduction Act Notice, see page 4 of the separate instructions.

OMB No. 1545-0016

Part I General Information

1a Name of qualified heir	**2 Heir's social security number**
1b Address of qualified heir (number and street, including apartment number, P.O. Box, or rural route)	**3** Commencement date (see instructions)
1c City, town or post office, state, and ZIP code	

4 Decedent's name reported on Form 706	**5** Decedent's social security number	**6** Date of death

Part II Tax Computation (First complete Schedules A and B—see instructions.)

1	Value at date of death (or alternate valuation date) of all specially valued property that passed from decedent to qualified heir:				
a	Without section 2032A election	1a			
b	With section 2032A election	1b			
c	Balance (subtract line 1b from line 1a)			1c	
2	Value at date of death (or alternate valuation date) of all specially valued property in decedent's estate:				
a	Without section 2032A election	2a			
b	With section 2032A election	2b			
c	Balance (subtract line 2b from line 2a)			2c	
3	Decedent's estate tax:				
a	Recomputed without section 2032A election (attach computation)	3a			
b	Reported on Form 706 with section 2032A election	3b			
c	Balance (subtract line 3b from line 3a)			3c	
4	Divide line 1c by line 2c and enter the result as a percentage			4	%
5	Total estate tax saved (multiply line 3c by percentage on line 4)			5	
6	Value, without section 2032A election, at date of death (or alternate valuation date) of specially valued property shown on Schedule A of this Form 706-A	6			
7	Divide line 6 by line 1a and enter the result as a percentage			7	%
8	Multiply line 5 by percentage on line 7			8	
9	Total estate tax recaptured on previous Form(s) 706-A (attach copies of 706-A)			9	
10	Remaining estate tax savings (subtract line 9 from line 5) (do not enter less than zero)			10	
11	Enter the lesser of line 8 or line 10			11	
12	Enter the total of column D, Schedule A, page 2	12			
13	Enter the total of column E, Schedule A, page 2	13			
14	Balance (subtract line 13 from line 12) (but enter the line 12 amount in the case of a disposition of standing timber on qualified woodland)			14	
15	Enter the lesser of line 11 or line 14			15	

If you completed Schedule B, complete lines 16–19. If you did not complete Schedule B, skip lines 16–18 and enter the amount from line 15 on line 19.

16	Enter the total cost (or FMV) from Schedule B	16	
17	Divide line 16 by line 12 and enter the result as a percentage (do not enter more than 100%)	17	%
18	Multiply line 15 by percentage on line 17	18	
19	**Additional estate tax,** subtract line **18** from line **15** (do not enter less than zero)	19	

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than taxpayer is based on all information of which preparer has any knowledge.

Signature of taxpayer/qualified heir — Date

Signature of preparer other than taxpayer/qualified heir — Date

Address (and ZIP code)

Schedule A.—Disposition of Specially Valued Property or Cessation of Qualified Use

List property in chronological order of disposition or cessation

A Item number	B Description of specially valued property and schedule and item number where reported on the decedentÕs Form 706	C Date of disposition (or date qualified use ceased)	D Amount received (or fair market value if applicable) (see instructions)	E Special use value (see instructions)
1	Form 706, Schedule _____, Item _____ DescriptionÑ			
Totals: Enter total of column D on line 12 of the Tax Computation, and total of column E on line 13 of the Tax Computation.				

Schedule B.—Involuntary Conversions or Exchanges

Check if for: ☐ Involuntary conversion ☐ Exchange

Qualified replacement (or exchange) property

A Item	B Description of qualified replacement (or exchange) property	C Cost (or FMV)
1		
Total cost (or FMV) (enter here and on line 16 of the Tax Computation)		

Schedule C.—Dispositions to Family Members of the Qualified Heir

Each transferee must enter into an agreement to be personally liable for any additional taxes imposed by section 2032A(c) and the agreement must be attached to this Form 706-A. (See instructions.)

Transferee #1:	Last name	First name	Middle initial
	Social security number	Relationship to the qualified heir	

Description of property transferred

A Item number	B Description of specially valued property and schedule and item number where reported on the decedent's Form 706	C Date of disposition
1	Form 706, Schedule ....., Item ..... Description—	

Transferee #2:	Last name	First name	Middle initial
	Social security number	Relationship to the qualified heir	

Description of property transferred

A Item number	B Description of specially valued property and schedule and item number where reported on the decedent's Form 706	C Date of disposition
1	Form 706, Schedule ....., Item ..... Description—	

If there are more than two transferees, attach additional sheets using the same format.

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