



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.11.106

NOVEMBER 12, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.11.106, Returns and Documents Analysis - Estate and Gift Tax Returns.

MATERIAL CHANGES

- (1) IRM 3.11.106.1(5) - Changed Paper Processing Branch to Return Processing Branch. (IPU 24U0190 issued 02-02-2024)
- (2) IRM 3.11.106.1 - Added Form 709-NA to Program Scope and Objectives.
- (3) IRM 3.11.106.1.6 - Changed from (W&I) to Taxpayer Services (TS).
- (4) IRM 3.11.106.2(2), (3) - Updated to hold current year returns until 06/15/2024. (IPU 24U0190 issued 02-02-2024)
- (5) IRM 3.11.106.2 (4) a, b (5) - Updated Action Code 370 instructions for 706/Met, 706/w6166 and over \$10 million returns. (IPU 24U0067 issued 01-09-2024)
- (6) IRM 3.11.106.2(a), (4b) - Updated when to edit Action Code 370 and when to Edit Action Code 211. (IPU 24U0915 issued 08-12-2024)
- (7) IRM 3.11.106.2(4) a, b - Added instruction to have Form **706 pulled to get a special DLN**. Added note to leave all Form 709 returns attached to the 706. (IPU 24U0043 issued 01-05-2024)
- (8) IRM 3.11.106.2(2) and (3) - Updated instructions to hold 706 returns for current year, (January to June 15th).
- (9) IRM 3.11.106.2.1(2) - Changed Paper Processing Branch to Return Processing Branch. (IPU 24U0190 issued 02-02-2024)
- (10) IRM 3.11.106.2.2(1) - Updated IRM Deviation reference to 1.11.2.2.3.
- (11) IRM 3.11.106.2.3(5) - Editorial update per Consistency (IRM. IPU 24U0043 issued 01-05-2024)
- (12) IRM 3.11.106.2.4 - Changed from (W&I) to Taxpayer Services (TS). Updated Taxpayer Advocate Service (TAS) with the TAS
- (13) standard language from the TAS document that contains the most current approved standardized language.
- (14) IRM 3.11.106.2.4.1 - Changed from (W&I) to Taxpayer Services (TS) and updated consistency language from TAS.
- (15) IRM 3.11.106.2.6(1) Table Added New name to Cincinnati Central Speciality tax and added Mail Stop.
- (16) IRM 3.11.106.2.7(3) - Added Form 709-NA to instructions.
- (17) IRM 3.11.106.2.8(2) - Added new Form 709-NA , United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States, to Routing Guide for Attachments. Updated routing guide with current information.

- (18) IRM 3.11.106.3.1 - Added Form 709-NA for blocking Series
- (19) IRM 3.11.106.4.1 - Changed from (W&I) to Taxpayer Services (TS).
- (20) IRM 3.11.106.4.4(3) - Removed ETC per Consistency (IRM. IPU 24U0043 issued 01-05-2024)
- (21) IRM 3.11.106.4.5(1) and (3) - Added Form 709-NA to instructions and updated line number to 9-e.
- (22) IRM 3.11.106.4.7(1) - Added not to detach schedule 706 PC if no entries on page 1 or 2.
- (23) IRM 3.11.106.7(2) - Added Form 709-NA to instructions.
- (24) IRM 3.11.106.8(1) - Clarified Tax Information Authorization (TIA) - Form 706 Only information. (IPU 24U0346 issued 03-05-2024)
- (25) IRM 3.11.106.8(1) Updated that Form 2848 and Form 8821 take precedence over TIAs.
- (26) IRM 3.11.106.8(2) - Corrected Faxing instructions for TIAs, Form 706 only. (IPU 24U0309 issued 02-29-2024)
- (27) IRM 3.11.106.8(2) - Added Faxing instructions for TIAs, Form 706 only. (IPU 24U0284 issued 02-26-2024)
- (28) IRM 3.11.106.9 - Added 709-NA to Title.
- (29) IRM 3.11.106.9.1 - Added 709-NA to Title.
- (30) IRM 3.11.106.9.2(4) - Removed 3696 Correspondence sheet. (IPU 24U0043 issued 01-05-2024)
- (31) IRM 3.11.106.9.2(3), (4), (7) - Added Form 709-NA.
- (32) IRM 3.11.106.9.2.1(1) - added Form 709-NA.
- (33) IRM 3.11.106.9.3 * Added Form 709-NA to Title and in number 1.
- (34) IRM 3.11.106.10(2), (3), and (4) - Added Form 706-NA and Form 709-NA to instructions.
- (35) IRM 3.11.106.10.2(1) and (3) - Added 709-NA to instructions. IRM 3.11.106.11(1) a - Editorial update per Consistency IRM.(IPU 24U0043 issued 01-05-2024)
- (36) IRM 3.11.106.10.4(2) - Added Form 709-NA.
- (37) IRM 3.11.106.10.5.1(1) note, (2), (4) and (5) - Updated that Form 709 and Form 709-NA has a amended box, updated 709-NA instructions, deleted paragraph 5 and first and box, related to Foreign address, updated link for processing 3893, updated when signature isn't required.
- (38) IRM 3.11.106.10.6 - Added Form 709-NA.
- (39) IRM 3.11.106.10.8(2) - Added instructions for when Form 706, is attached to a Form 709-NA.
- (40) IRM 3.11.106.10.9(1) and (2) - Added Form 709-NA to instructions.
- (41) IRM 3.11.106.10.10.1(3) - Change year from 2019 to 2020 for Statute returns from memo agreement between SP and AM. (IPU 24U0190 issued 02-02-2024)
- (42) IRM 3.11.106.10.10.1(2) and (7) - Added Para 2 to clarify that the Statue return are considered late filed and renumbered subsequent paragraphs. Added Form 709-NA to instructions.
- (43) IRM 3.11.106.10.12(2) - (5) - Changed form (W&I) to Taxpayer Services (TS). Added 709-NA instructions.

- (44) IRM 3.11.106.10.14(1) changed reference to Estate and Gift name to Cincinnati Specialized Specialty Tax Estate and Gift Mail Stop 824G. Added Form 706 series and Form 709-NA to instructions.
- (45) IRM 3.11.106.11.1(3) - Added 709-NA and Letter 1408-C.
- (46) IRM 3.11.106.11.3(1) - Removed reference to fax signatures, no longer needed.
- (47) IRM 3.11.106.12(5) - Added instructions for sequencing pages for Form 709 and Form 709-NA.
- (48) IRM 3.11.106.12.1(6) - Updated Underline description in table. (IPU 24U0043 issued 01-05-2024)
- (49) IRM 3.11.106.13(8)(then boxes)- Updated to post mark example date to current dates.
- (50) IRM 3.11.106.13.1.1(1) - Added Exhibit 3.11.106-2, Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States and Exhibit 3.11.106-12, Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States.
- (51) IRM 3.11.106.14(3) 8) - Updated valid digital signature date. (IPU 24U0043 issued 01-05-2024)
- (52) IRM 3.11.106.14(5)b and (8) - Added Form 709-NA, to instructions. Updated name for E&G to Cincinnati Centralized Speciality, Estate and Gift Mail Stop 824G. Corrected IRC 5601(d) to 501(d). Updated digital signature date form IRM 10.10.1.
- (53) IRM 3.11.106.15(1) - Added Form 709-NA, to instructions.
- (54) IRM 3.11.106.15.1(1) and (3) - Added Form 709-NA, to instructions.
- (55) IRM 3.11.106.15.2(1) - Added Form 709-NA, to instructions.
- (56) IRM 3.11.106.15.3(1), (3) - Added Form 709-NA, to instructions and added additional instructions when PTIN is invalid as well.
- (57) IRM 3.11.106.15.4 (1) - Added Form 709-NA, to instructions.
- (58) IRM 3.11.106.16(1) and (2) - Added Form 706, Form 706-NA, and Form 709-NA, to instructions.
- (59) IRM 3.11.106.16.1(3) - Added Form 706, and Form 706-NA, throughout table to instructions. Updated routing instructions.
- (60) IRM 3.11.106.17.1(1) - Added - Form 709-NA, to instruction.
- (61) IRM 3.11.106.17.2(2) and note - Added citation tags and Form 709-NA, to instructions.
- (62) IRM 3.11.106.17.3(3) note - Added Form 709-NA to instructions.
- (63) IRM 3.11.106.17.5(2) - Clarified TC 014 procedures with **Pull the return for research/input of TC 014 by the Code and Edit Research Clerk**. Added a Note to clarify the street address as a location address and the P.O. Box as the mailing address. (IPU 24U0043 issued 01-05-2024)
- (64) IRM 3.11.106.17.5(2) - Updated table with additional instructions.
- (65) IRM 3.11.106.17.6(3) - Deleted paragraph since all returns are mailed to KC.
- (66) IRM 3.11.106.18(3) - Added information to see Exhibit 3.11.106-1, Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, for transcription fields.
- (67) IRM 3.11.106.18.3(2) - Added 2024 Basic Exclusion amount to table. (IPU 24U0043 issued 01-05-2024)

- (68) IRM 3.11.106.18.3.3(a) - Added Exhibit 3.11.106-17, Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Prior Year - 2001 and Prior Revisions).
- (69) IRM 3.11.106.18.6.1(4) - Updated valid digital signature date. (IPU 24U0043 issued 01-05-2024)
- (70) IRM 3.11.106.18.6.1 - Added Form 709-NA to instructions.
- (71) IRM 3.11.106.18.6.3(1) - Added routing instructions in the table.
- (72) IRM 3.11.106.18.6.8(2) - Added instruction for box 3a, to underline County at Death, State at Death and ZIP at death. (IPU 24U0284 issued 02-26-2024)
- (73) IRM 3.11.106.18.6.8(2) - Added Country to instructions and a note that County is one of the biggest errors that fall out to ERS.
- (74) IRM 3.11.106.18.6.8(2) - Added a reference to Foreign address editing.(IPU 24U0256 issued 02-14-2024)
- (75) IRM 3.11.106.18.7(2) - Added 2024 Basic Exclusion amount to table. (IPU 24U0043 issued 01-05-2024)
- (76) IRM 3.11.106.18.7.1(11)a - Editorial update per Consistency IRM. (IPU 24U0043 issued 01-05-2024)
- (77) IRM 3.11.106.18.7.2(1) - Added 2024 Applicable Credit amount and Basic Exclusion amount to table. (IPU 24U0043 issued 01-05-2024)
- (78) IRM 3.11.106.18.8(1) table - Updated Estate and Gift name to Cincinnati Centralized Speciality Tax Estate and Gift, Mail Stop 824G.
- (79) IRM 3.11.106.19.1(4) - Editorial update per Consistency IRM. (IPU 24U0043 issued 01-05-2024)
- (80) IRM 3.11.106.19.5.2(1) - Updated line numbers for prior Form and Current Form.
- (81) IRM 3.11.106.19.5.3(1) Updated the line numbers for US or Domestic Executors address.
- (82) IRM 3.11.106.19.6.2(1) - Updated language. Added instructions for routing to Entity Control.
- (83) IRM 3.11.106.19.6.4(2) - Updated valid digital signature date. IPU 24U0043 issued 01-05-2024.
- (84) IRM 3.11.106.19.9(6) - Updated editing instructions for Payment Indicator Code.(IPU 24U0256 issued 02-14-2024)
- (85) IRM 3.11.106.20.1(6) - 706-A is no longer valid.
- (86) IRM 3.11.106.20.1(3) - Editorial update per Consistency IRM. (IPU 24U0043 issued 01-05-2024)
- (87) IRM 3.11.106.21.1(3) a, b - Editorial update per Consistency IRM. (IPU 24U0043 issued 01-05-2024)
- (88) IRM 3.11.106.23(1) - Updated sequencing of pages for 2024 and subsequent.
- (89) IRM 3.11.106.23.1(1) - Updated Due Dates in a Table for both Form 709, and Form 709-NA, starting for tax year 2024. Added Form 709-NA to instructions. Deleted Note.
- (90) IRM 3.11.106.23.2(2) f - Clarified TC 014 procedures with **Pull the return for research/input of TC 014 by the Code and Edit Research Clerk**. Added a Note to clarify the street address as a location address and the P.O. Box as the mailing address. Updated the 2024 Annual Exclusion amount. (IPU 24U0043 issued 01-05-2024)
- (91) IRM 3.11.106.23.2(2)a, b, c and d - Updated the line numbers for Tax Year 2024.

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- (92) IRM 3.11.106.23.2.1 - Updated line number changes for Tax Year 2024.
 - (93) IRM 3.11.106.23.2.2(1) and (2) - Added Form 709 and Form 709-NA attached together procedures. Added step list instructions for editing and routing to Entity Control.
 - (94) IRM 3.11.106.23.8(1) - Editorial update per Consistency IRM. (IPU 24U0043 issued 01-05-2024)
 - (95) IRM 3.11.106.23.8(2) - Updated line number changes.
 - (96) IRM 3.11.106.23.9(2) - Updated the name for E&G to Cincinnati Specialized Speciality Tax Mail Stop 824G.
 - (97) IRM 3.11.106.23.10(4) e - Editorial update per Consistency IRM. (IPU 24U0043 issued 01-05-2024)
 - (98) IRM 3.11.106.23.10(4), a, b, c and g- Updated line numbers for 2024 and deleted a reference page. Added instructions for Consent of Spouse.
 - (99) IRM 3.11.106.23.11(13) a - Added 2024 Applicable Credit amount and Basic Exclusion amount to table. (IPU 24U0043 issued 01-05-2024)
 - (100) IRM 3.11.106.23.12.1(1) - Editorial update per Consistency IRM. Added 2024 Annual Exclusion amount. (IPU 24U0043 issued 01-05-2024)
 - (101) IRM 3.11.106.23.12.2 - Updated page and columns for Tax Year 2024 and Subsequent.
 - (102) IRM 3.11.106.23.12.3(4) - Added 2024 Annual Exclusion amount(\$18,000). (IPU 24U0043 issued 01-05-2024)
 - (103) IRM 3.11.106.23.12.3(4) - Updated line changes for Tax Year 2024 and subsequent.
 - (104) IRM 3.11.106.23.12.4(2) - Added 2024 Foreign Spouse Exclusion amount to the table. (IPU 24U0043 issued 01-05-2024)
 - (105) IRM 3.11.106.23.12.4 - Removed Page reference and add Schedule A.
 - (106) IRM 3.11.106.23.13 -Updated line numbers for Tax Years 2023 and Prior and 2024 and Subsequent instructions. Added added step list with instructions.
 - (107) IRM 3.11.106.23.14(1) - Updated valid digital signature date. (IPU 24U0043 issued 01-05-2024)
 - (108) IRM 3.11.106.25.2 - Changed General Information - Form 706-GS(D).
 - (109) IRM 3.11.106.25.8(1) Added note, on or after August 28, 2020, accept a digital signature.
 - (110) IRM 3.11.106.25.10(3) - Clarified TC 014 procedures with **Pull the return for research/input of TC 014 by the Code and Edit Research Clerk**. Added a Note to clarify the street address as a location address and the P.O. Box as the mailing address. (IPU 24U0043 issued 01-05-2024)
 - (111) IRM 3.11.106.25.10(3) 7th then - Updated line number to reference a SSN in box 1b. (IPU 24U0689 issued 05-24-2024)
 - (112) IRM 3.11.106.25.10(3) if and then table - Added that a EIN should be a TIN type 2. Added note that EIN TIN type is always a 2 and a SSN TIN type is always a 0. (IPU 24U0840 issued 07-12-2024)
 - (113) IRM 3.11.106.27.2 - Changed Processing Background to General Information Form 706-GS(T).
 - (114) IRM 3.11.106.27.9(3) - Clarified TC 014 procedures with **Pull the return for research/input of TC 014 by the Code and Edit Research Clerk**. Added a Note to clarify the street address as a location address and the P.O. Box as the mailing address. (IPU 24U0043 issued 01-05-2024)

- (115) IRM 3.11.106.28.4(4) b - Removed 4 b, No longer a valid CRX letter. (IPU 24U0043 issued 01-05-2024)
- (116) IRM 3.11.106.29 - Added new processing procedures for Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States.
- (117) IRM 3.11.106.29.1 - Added Due Date - Form 709-NA.
- (118) IRM 3.11.106.29.2 - Added Entity Control - Form 709-NA.
- (119) IRM 3.11.106.29.2.1 - Added Legal Residence Domicile - Form 709-NA.
- (120) IRM 3.11.106.29.3 - Added Amended Returns - Form 709-NA. Added Form 709 and Form 709-NA when attached together procedures.
- (121) IRM 3.11.106.29.4 - Added Received Date - Form 709-NA
- (122) IRM 3.11.106.29.5 - Added Penalty and Interest Code - Form 709-NA.
- (123) IRM 3.11.106.29.6 - Added Social Security Number (SSN) - Form 709-NA.
- (124) IRM 3.11.106.29.7 - Added Tax Period - Form 709-NA.
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- (126) IRM 3.11.106.29.9 - Added Computer Condition Codes (CCC's) - Form 709-NA.
- (127) IRM 3.11.106.29.10 - Added Citizenship Foreign Country Code - Form 709-NA.
- (128) IRM 3.11.106.29.11 - Added Extension of Time to File and Payment - Form 709-NA.
- (129) IRM 3.11.106.29.12 - Added Tax Computation - Form 709-NA.
- (130) IRM 3.11.106.29.12.1 - Added Green-Rocker Amount - Line 12.
- (131) IRM 3.11.106.29.13 - Added Schedule A - Form 709-NA.
- (132) IRM 3.11.106.29.13.1 - Added (IRC) Section 529(c)(2)(B) - Qualified State Tuition Programs - Form 709-NA.
- (133) IRM 3.11.106.29.13.2 - Added Donor's Adjusted Basis of Gift - Form 709-NA.
- (134) IRM 3.11.106.29.13.3 - Added Number of Donees Page 1, Part 1, Line 14 Form 709-NA.
- (135) IRM 3.11.106.29.13.4 - Added Foreign Spouse Indicator instructions, Schedule A Part 1 left margin.
- (136) IRM 3.11.106.29.14 - Added Deceased Donor Form 709-NA.
- (137) IRM 3.11.106.29.15 - Added Unsigned Form 709-NA.
- (138) IRM 3.11.106.29.16 - Added Form 709-NA Attached to Form 709.
- (139) Exhibit 3.11.106-4 - Moved Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (Prior Year - 2023 Revision) to Exhibit 3.11.106-20 and renumbered remaining exhibits.
- (140) Exhibit 3.11.106-9 - Moved Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Prior Year - 2004 through 2002 Revisions) to Exhibit 3.11.106-16 and renumbered remaining exhibits.

- (141) Exhibit 3.11.106-11 - Added Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (current revision) and renumbered remaining exhibits.
- (142) Exhibit 3.11.106-12 - Added Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States, and transcription fields. Renumbered remaining exhibits.
- (143) Exhibit 3.11.106-29 - Updated chart to include 2024 amounts. (IPU 24U0043 issued 01-05-2024)
- (144) IRM 3.11.106 - Revised throughout to update organizational title Wage and Investment (W&I) to Taxpayer Services (TS).
- (145) Revised the Internal Revenue Manual (IRM), where necessary, for the following types of editorial changes:
 - Plain language, simpler words
 - Spelling, grammar, and formatting
 - IRM references, citations, and links
 - Form titles
 - IRM graphics and alternative text
 - Gender neutral language
 - Added subsection throughout IRM where necessary

EFFECT ON OTHER DOCUMENTS

IRM 3.11.106, Returns and Documents - Estate and Gift Tax Returns, dated November 03, 2023, (effective January 01, 2024) is superseded. The following IRM Procedural Updates (IPUs) issued January 05, 2024, through August 12, 2024, have been incorporated into this IRM: 24U0043, 24U0067, 24U0190, 24U0256, 24U0284, 24U0309, 24U0346, 24U0689, 24U0840, 24U0915.

AUDIENCE

Taxpayer Services (TS), Submission Processing - Document Perfection Operation, Code and Edit

James L. Fish
Director, Submission Processing
Taxpayer Services Division

3.11.106

Estate and Gift Tax Returns

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3.11.106.1
(01-01-2025)
Program Scope and Objectives

- (1) **Purpose:** This subsection provides instructions for perfecting tax returns filed by taxpayers. This subsection contains instructions for coding and editing Estate and Gift Tax Returns (Form 706, United States Estate (and Generation-Skipping Transfer) Tax Returns, Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States, Form 706-A, (United States Additional Estate Tax Return), Form 706-D, (United States Additional Estate Tax Return) - Under Code Section 2057, Form 709, (United States Gift (and Generation-Skipping Transfer) Tax Return), Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Non Residence Not a Citizen of the United States, Form 706-GS(D), (Generation-Skipping Transfer Tax Return for Distribution), Form 706-GS(D-1), (Notification of Distribution from a Generation-Skipping Transfer), Form 706-GS(T), (Generation-Skipping Transfer Tax Return for Termination), and Form 706-QDT, (United States Estate Tax Return for Qualified Trusts). Tax examiners will code and edit returns. It is not the intent of these instructions for tax examiners to audit the returns. These instructions apply to the Submission Processing Pipeline, Document Perfection Branch to Code and Edit (perfect) documents.
- (2) This IRM cannot address every possibility that may occur while correcting returns or documents. Take taxpayer intent into consideration. Refer issues not addressed in this IRM to your Subject Matter Expert (SME), lead or manager to determine the corrective action.
- (3) **Audience:**
 - Supervisory Tax Technician
 - Lead Tax Technician
 - Tax Examining Technicians
 - Supervisory Clerk
 - Lead Clerk
 - Clerk
- (4) **Policy Owner:** Director, Submission Processing.
- (5) **Program Owner:** Return Processing Branch, Business Master File (BMF) Section.
- (6) **Primary Stakeholders:** Other areas that may be affected by these procedures include (but not limited to):
 - Accounts Management (AM)
 - Small Business/ Self Employed (SB/SE)
 - Large Business and International (LB&I)
 - Chief Financial Officer (CFO)
 - Taxpayer Advocate Service (TAS)
 - Statistics of Income (SOI)
 - Tax Exempt and Government Entities (TEGE)
 - Compliance, Modernized E-File (MEF)
 - Submission Processing (SP)

3.11.106.1.1
(01-01-2018)
Background

- (1) The purpose of Document Perfection is to code and edit (perfect) returns and other documents for input to the Master File (MF) through the Integrated Submission and Remittance Processing System (ISRP) or the Service Center Recognition Image Processing System (SCRIPS). In addition, Document Perfection forwards all other documents or attachments not related to the

processing of the returns to the function responsible for handling them. It is not the purpose of Code and Edit to mathematically verify or to check the validity of the returns and other documents being processed unless otherwise specified in the applicable subsection. The computer and/or Error Correction (Resolution) will perform these functions if the returns and other documents are coded and edited as prescribed in the applicable subsections of this section.

3.11.106.1.2
(01-01-2024)

Authority

- (1) Authority for these procedures is found in the following laws and associated regulations:

- IRC Section 6201(a)
- Foreign Account Tax Compliance Act (FATCA)
- Revenue Reconciliation Act of 1998 (RRA 98)
- Technical and Miscellaneous Revenue Act of 1988 (TAMRA)

Note: The above list may not be all inclusive of the various updates to the IRC

- (2) All Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policy Statement.

3.11.106.1.3
(01-01-2018)

Responsibilities

- (1) The Campus Director is responsible for monitoring operational performance for the Submission Processing campus.
- (2) The Operations Manager is responsible for monitoring operational performance for their operation.
- (3) The Team manager/Lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The team employees are responsible to follow the instructions contained in this IRM and maintain updated IRM procedures.

3.11.106.1.4
(01-01-2018)

Program Management and Review

- (1) **Program Goal:** Ensure documents are code and edit ready for transcription.
- (2) **Program Reports:** The Batch Block Tracking System (BBTS) captures and stores a vast amount of inventories used for processing.
- (3) **Program Effectiveness:**
 - Embedded Quality Submission Processing (EQSP)
 - Balance Measures
 - Managerial Reviews
- (4) **Annual Review:** Review the process included in this manual annually to ensure accuracy and promote consistent tax administration.
- (5) Federal Managers Financial Integrity Act (FMFIA).

3.11.106.1.5
(01-01-2018)

Program Controls

- (1) Quality Review conducts a statistical valid sample size review of completed work to ensure IRM guidelines are followed.

3.11.106.1.6
(01-01-2025)

**Terms/Definitions/
Acronyms**

- (1) The table lists commonly used acronyms and abbreviations and their definitions

Acronyms and Abbreviations	Definition
ADP	Automated Data Processing
APO	Army Post Office
BMF	Business Master File
c/o	Care of
C&E	Code and Edit
CC	Command Code
CCC	Computer Condition Code
CDP	Collection Due Process
CI	Criminal Investigation
CII	Correspondence Imaging Inventory
CP	Computer Paragraph
CSPC	Cincinnati Submission Processing Center or Cincinnati Submission Processing Campus
DLN	Document Locator Number
DPO	Diplomatic Post Office
EEFax	Enterprise Electronic Fax
e.g.	For Example
EIN	Employer Identification Number
ERS	Error Resolution System
etc.	Et Cetera
Exam	Examination
Fax	Facsimile
FedEx	Federal Express Corporation
FPO	Fleet Post
FRP	Frivolous Return Program
ID	Identification or Identity
IDRS	Integrated Data Retrieval System
ISRP	Integrated Submission and Remittance Processing
IMF	Individual Master File

Acronyms and Abbreviations	Definition
IPU	Interim Procedural Update
IRC	Internal Revenue Code
IRS	Internal Revenue Service
KCSPS	Kansas City Submission Processing Center
LB&I	Large Business and International
MCC	Major City Code
MFT	Master File Transaction
N/A	Not Applicable
OAR	Operations Assistance Request
OID	Original Issue Discount
OMB	Office of Management and Budget
OSPC	Ogden Submission Processing Center or Ogden Submission Processing Campus
P&A	Planning and Analysis
PTIN	Preparer Tax Identification Number
QDT	Qualified Domestic Trust
R&C	Receipt and Control
Rev. Proc.	Revenue Procedure
RO	Revenue Officer
RRA98	Restructuring and Reform Act of 1998
SBSE	Small Business Self-Employed
SCRS	Service Center Replacement System
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return
SLA	Service Level Agreement
SOI	Statistics of Income
SP	Submission Processing
SPDC	Submission Processing Design Center

Acronyms and Abbreviations	Definition
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Transaction Code
TE	Tax Examiner
TEGE	Tax Exempt and Government Entities
TETR	Telephone Excise Tax Refund
TIN	Taxpayer Identification Number
TPNC	Taxpayer Notice Code
TS	Taxpayer Services
U.S.	United States
UCC	Uniform Commercial Code
URL	Unidentified Remittance File
USPS	United States Postal Service
YYYYMMDD	Year Year Year Year Month Month Day Day
ZIP	Zone Improvement Plan (ZIP Code) processing

Note: The above list may not be all inclusive.

3.11.106.1.7
(01-01-2018)

Interpretation Words

- (1) The table lists Interpretation Words and their definitions.

Word	Definition	Example of using a word that is open to interpretation Note: This column is for illustration purposes only.
Fair	Provide accurate and professional service to all persons without regard to personal bias.	For example: Per the Taxpayer Bill of Rights (TBOR), taxpayers have the right to expect a fair and just tax system which provides taxpayers with the opportunity to have their facts and circumstances considered when it might affect their underlying liabilities, ability to pay, or ability to provide information timely.
Significant Entry	Any entry other than zero or blank.	For example: Copy any significant amount on Line 1d to Line 2d, when the amount on Line 2d is blank and the Common Parent's Name and EIN are blank.
Timely	Coming early or at the right time	For example: A Final return is received after the short period due date but received timely.

3.11.106.1.8
(01-01-2018)

Related Resources

- (1) The following resources may assist in performing the work as outlined in this IRM.

- Servicewide Electronic Research Program (SERP)
- Submission Processing Design Center (SPDC)

3.11.106.2
(02-02-2024)

General Information

- (1) This subsection contains instructions for coding and editing Estate and Gift Tax (Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return and Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, series) returns.
- (2) **Hold** any Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return received with a date of death for a **current** year. (January through June 15th)
- (3) **Code and Edit** If a Form 706 with a Date of Death is received for current year (January through June 15) do the following:
- **Do Not Process**
 - **Hold** Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return on a batch cart in Code and Edit
 - Label Batch cart "EXT" so they will be ready to be released to Integrated Submission and Remittance Process (ISRP) **Upon notification from Headquarter**

- Notify Campus Planning and Analysis (P & A) daily and/or weekly of the count on documents received to provide to headquarters when requested
 - Batch Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return in refund/non-refund batches so 45 day jeopardy refund returns can be closely monitored.
- (4) On any Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (no dollar threshold)
- a. If Part 3 Question 2, 3 or 4 is checked yes: must go to SBSE for classification. If any of these criteria are met Code and Edit will remove these returns from the batch and have them batched/rebatched separately with like criteria Form 706/W6166. Edit **Action Code 211** if correspondence is needed. Edit **Action Code 370** if no correspondence is needed. These returns will be numbered with a **Special 706 Document Locator Number (DLN) using assigned Block Numbers of 800-899 and a Block ID of 706/W6166.**

Note: Leave all Form 709 returns attached to the form 706 unless Form 709 is for the current year of death and not a copy.

- b. If Part 2, Line 4=0 and Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return are included with Form 706 file: must get to SBSE for classification. If any of these criteria are met Code and Edit will remove these returns from the batch and have them batched/rebatched separately with like criteria met Form 706. Edit **Action Code 211** if correspondence is needed. Edit **Action Code 370** if no correspondence is needed. These returns will be numbered with a **Special 706 Document Locator Number (DLN) using assigned Block Numbers of 600-799 and a Block ID of 706/Met.**

Note: Leave all Form 709 returns attached to the form 706 unless Form 709 is for the current year of death and not a copy.

- (5) If Part 2, Line 1 + Part 2, Line 4 is greater than \$10 million : must send to SBSE for classification. If either of these criteria are met Code and Edit will remove these returns from the batch and have them batched/rebatched separately with like criteria met Form 706. Edit **Action Code 370** These returns will be numbered with a **Special 706 Document Locator Number (DLN) using assigned Block Numbers of 600-799 and a Block ID of 706/Met.**

Note: This unique DLN will alert SP that these returns/batches will need to go to SBSE and SBSE will identify which items in their Inventory will remain open and which can be closed. IRM 3.11.106.3.1.3, Document Control.

Note: Leave all Form 709 returns attached to the form 706 unless Form 709 is for the current year of death and not a copy.

3.11.106.2.1
(01-01-2022)
**Business Master File
(BMF) Consistency**

- (1) The purpose of the BMF Consistency initiative is to achieve consistency in the BMF Code and Edit processing IRMs.
- (2) Ogden, Kansas City, and Return Processing Branch, BMF Code and Edit and Error Resolution System (ERS) identified and developed topics for BMF Consistency

- (3) IRM 3.11.106 is exempt from BMF Consistency Guidelines, (for example indicating diamonds) as shown in other sections of IRM 3.11, Returns and Document Analysis.
- (4) The text in normal print within a consistency section signifies the common process to be used for all BMF returns. The text in **bold** print is form specific and applies to this IRM only.

3.11.106.2.2
(01-01-2025)
**IRM Deviation
Procedures**

- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards, and elevate through proper channels for executive approval.

3.11.106.2.3
(01-05-2025)
IRS Employee Contacts

- (1) The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98) Section 3705(a), gives identification requirements for all IRS employees working tax-related matters.
- (2) All IRS employees who communicate by telephone, face-to-face, or any other method of correspondence with taxpayers or their personal representatives on tax-related matters must give (at a minimum) the following information:
 - a. Telephone Contact - Their title (e.g., Mr., Mrs., Ms., Miss), last name and badge identification (ID Card) number. Toll-free employees should also give their location for identification purposes. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
 - b. Face-to-Face Contact - Their title (e.g., Mr., Mrs., Ms., Miss), give as appropriate during the conversation, their last name and badge identification (ID Card) number.
 - c. Correspondence (sent to the taxpayer and authorized representatives) - A telephone number that taxpayers can call for answers to questions. In addition, manually generated correspondence must have the employee's title (e.g., Mr., Mrs., Ms., Miss), last name, Integrated Data Retrieval System (IDRS) number, and letter system number, which are systemically generated by IDRS. Treat faxes to taxpayers on tax-related matters as correspondence and include the required information.
 - d. Correspondence letters - Specific employee name and telephone number if the employee initiating the correspondence is in the best position to respond to any questions the taxpayer may have or if the taxpayer is being asked to give more case-related information. If the taxpayer does not need to contact a specific employee, the correspondence needs only an IRS telephone number and standard signature.
- (3) When a taxpayer requests to speak with a specific employee who previously worked their inquiry or request, or complains about the level of service previously given, make every attempt to resolve the taxpayer's inquiry. If unable to resolve the issue, refer the inquiry using established procedures to the manager.
- (4) Secretaries, receptionists, or other people who answer the telephone in functional offices need to identify themselves. They should provide their badge identification (ID Card) number only if they are answering telephones which are routinely used to give tax or account information.

- (5) It is not necessary to repeat the badge identification (ID Card) number on a subsequent contact, when the nature of an employee's work involves multiple contacts with the same taxpayer and the employee has given the taxpayer (either by telephone or in-person) their badge identification (ID Card) number on the first contact.

3.11.106.2.4
(01-01-2025)
**Taxpayer Advocate
Service (TAS)**

- (1) The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) TAS uses Form 12412, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19 Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs).
- (3) Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps can't be taken to resolve the taxpayer's issue the same day.
- (4) The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution":
- The issue can be resolved within 24 hours.
 - IRS takes steps within 24 hours to resolve the taxpayer's issue. .
- (5) When making a TAS referral use Form 911, and forward to TAS following your local procedures.
- (6) See IRM 13.1.7.2, Taxpayer Advocate Service (TAS) Case Criteria, for more information.

3.11.106.2.4.1
(01-01-2025)
**Taxpayer Advocate
Service (TAS) Service
Level Agreements
(SLAs)**

- (1) The National Taxpayer Advocate reached agreements with the Commissioners or Chiefs of the Taxpayer Services (TS) Division, Small Business and Self-Employed (SB/SE) Division, Tax Exempt and Government Entities (TE/GE) Division, Criminal Investigation (CI), Independent Office of Appeals, and Large Business and International (LB&I, formerly LMSB) Division, that outline the procedures and responsibilities for the processing of Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).
- (2) The SLAs are found at <https://irssource.web.irs.gov/TAS/SitePages/SLA.aspx>.

3.11.106.2.5
(01-01-2022)

**Business Master File
(BMF Identification) (ID)
Theft**

- (1) BMF Identification Theft is increasing. If case is found with attachments or correspondence showing the taxpayer is a victim of ID Theft, give the entire case to your senior/lead.
- (2) The manager/lead will expedite the case to the Planning and Analysis (P & A) staff for referral to one of the Submission Processing (SP) BMF ID Theft liaisons. The taxpayer must show that they are a victim of "ID Theft"; do **not** send cases that are subject to Criminal Investigation (CI), Examination (Exam), or Fraud review.

3.11.106.2.6
(01-01-2025)

**National Disaster/
Emergency Relief
Operating Procedures**

- (1) See IRM 25.16, Disaster Assistance and Emergency Relief, for specific conditions that qualify a taxpayer for relief.

If	Then
<p>A taxable return qualifies and is received within the time-frame prescribed.</p> <p>Note: No penalty or interest is assessed on non-taxable returns, therefore, no action needs to be taken.</p>	<ol style="list-style-type: none"> 1. Prepare Form 4227, Intra-SC Reject or Routing slip, or Form 10886, Reject Routing Slip, to alert Cincinnati Centralized Specialty Tax, Estate and Gift Mail Stop 824G that Computer Condition Code (CCC) "R" (Failure to file penalty) determination is requested. 2. Route copy of Page 1 and letter requesting CCC "R" to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G that Computer Condition code (CCC)"R" to suppress failure to file penalty.
A qualifying return is "R" coded.	Change the IRS received date and edit to reflect timely filing.
<p>Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, is annotated at the top of Page 1 of the return "(IRC) Section 2201" or has any indications the return is the result of legislation impacting victims of terrorist attacks (April 19, 1995 - Oklahoma City bombing; September 11, 2001 - World Trade Center bombing; or references to deaths resulting from anthrax that occurred on or after September 11, 2001, and before January 1, 2002)</p>	<ol style="list-style-type: none"> 1. Edit CCC "B". 2. A special tax rate schedule will apply to victims of terrorist attacks. Error Resolution System (ERS)/Rejects will verify the appropriate tax computation. 3. All other credits against the estate tax (including unified/applicable credit) apply to these returns.

3.11.106.2.7
(01-01-2025)

**Correspondence
Imaging Inventory (CII)
Returns**

- (1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Accounts Management (AM) receipts into digital images and working cases from those images.
- (2) "CII" returns are **shown** with "CII Image-Do not correspond for Signature" stamped below the signature line or "CII" is annotated on the front of the return.

- (3) Estate and Gift returns should not be going through this inventory system, but if you have a Form 706, Form 709 or 709-NA series return stamped as a CII image in your batch of work, prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to Kansas City Submission Processing Error Resolution Team.

3.11.106.2.8
(01-01-2025)

Routing Guide for Attachments

- (1) Review all attachments to the return before the return can be considered processable.

Note: Attachments must contain name, address, Social Security Number (SSN)/ Employer Identification Number(EIN) and the IRS received date. Edit, if missing. Do not detach any unsigned returns or attachments from original return. If an attachment does not have a signature line and return is signed you should detach.

- a. Only detach attachments when specifically instructed.

Note: Consider a return or document an “Original” if it has an original signature or has been stamped “Process as Original”

- b. Edit Action Trail(s) (e.g., “Form 2848 DETACHED”) in the lower left corner going vertically up the side of the return.
- c. Edit the name and SSN/EIN (if not present) on the detached document. Also, edit the return received date (e.g., Rec’d MM/DD/YY) in the lower left margin of the detached document before routing

- (2) Follow the general guidelines below written for each attachment.

Form/ Document	Title	Detach	Action
56	Notice Concerning Fiduciary Relationship	Yes	Prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and include Letter of Appointment or pertinent information, and route to Entity Control.
706	United States Estate (and Generation-Skipping Transfer) Tax Return	Yes	If original return, or copy with original signature, (see IRM 3.11.106.18, Processing Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return).
706 With Original Form 709 Attached	United States Estate (and Generation-Skipping Transfer) Tax Return and United States Gift (and Generation Skipping Transfer)Tax	Yes if the Form 709 is same tax Period as the Form 706, Detach the Form 709, No if Form 709 is not the same tax period as the Form 706	IRM 3.11.106.10.8 CCC “R” Reasonable Cause for Delinquency, and IRM 3.11.106.18.3.2, Extension Form 706 with Form 709 attached.

Form/ Document	Title	Detach	Action
706-A	United States Additional Estate Tax Return	Yes	If original return, or copy with original signature, (see IRM 3.11.106.20, Processing 706-A United States Additional Estate Tax Return).
706-CE	Certificate of Payment of Foreign Death Tax	No	If filed separately, route to Cincinnati Compliance Services, Estate and Gift Tax Campus Operation.
706-D	United States Additional Estate Tax Return Under Code Section 2057	Yes	If original return, or copy with original signature, (see IRM 3.11.106.21, Processing Form 706-D, United States Additional Estate Tax Return - Under Section 2057).
706-GS(D)	Generation-Skipping Transfer Tax Return For Distribution	Yes	If original return, or copy with original signature, (see IRM 3.11.106.25, Processing Form 706-GS(D) Generation-Skipping Transfer Tax Return for Distribution).
706-GS(D-1)	Notification of Distribution From a Generation-Skipping Trust	Yes	If original return, or copy with original signature, (see IRM 3.11.106.26, Processing Form 706-GS(D-1), Notification of Distribution from a Generation-Skipping Transfer). (Forward all separate D-1s Cincinnati Centralized Specialty Tax Campus, Estate and Gift, Mail Stop 824G.)
706-GS(T)	Generation-Skipping Transfer Tax Return form Terminations	Yes	If original return, or copy with original signature, (see IRM 3.11.106.27, Processing Form 706-GS(T), Generation-Skipping Transfer for Return for Termination.).
706-NA	United States Estate (and Generation-Skipping Transfer) Tax Return Estate of non-resident not a citizen of the United States	Yes	If original return, or copy with original signature, (see IRM 3.11.106.19, Processing Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of Non Resident not a citizen of the United States.
706-QDT	United States Estate Tax Return for Qualified Domestic Trusts	Yes	See IRM 3.11.106.28, Processing Form 706-QDT, United States Tax Return for Qualified Trusts.
706 Sch PC	Protective Claim for Refund	Yes	Make a copy of Sch PC, prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and send to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G. Notate on original that a copy has been sent. Note: If schedule PC is blank do not route. This form doesn't have a signature.

Form/ Document	Title	Detach	Action
706 Sch S (obsolete)	Increased Estate Tax on Excess Retirement Accumulations	No	Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to Entity Control.
709	United States Gift (and Generation- Skipping Transfer) Tax Return	Yes	If original return, or copy with original signature, (See IRM 3.11.106.23, Process- ing Form 709 United States Gift (and Generation-Skipping Transfer) Tax Return
709 Attached to Form 709-NA	United States Gift (and Generation- Skipping Transfer) Tax Return	Yes	See IRM 3.11.106.29.3, Amended Returns - Form 709-NA, and IRM 3.11.106.10.5.1, Amended Returns, for more information.
709-A (obsolete)	United States Short Form Gift Tax Return	Yes	If original return, or copy with original signature, process as directed (See IRM 3.11.106.24, Processing Form 709-A, United States Short Form Gift Tax Return). If copy, leave attached as supporting document.
709-NA	United States Gift (and Generation- Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States		See IRM 3.11.106.29, Processing Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States.
709-NA Attached to Form 709	United States Gift (and Generation- Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States	Yes	See IRM 3.11.106.29.3, Amended Return - Form 709-NA, and IRM 3.11.106.10.5.1, Amended Returns, for more information.
712	Life Insurance Statement	No	Leave attached as supporting document.

Form/ Document	Title	Detach	Action
843	Claim for Refund and Request for Abatement	Yes	Send Form 843, Claim for Refund and Request for Abatement to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G on Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of Non Resident not a citizen of the United States, and Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States.
1127	Application for Extension of Time for Payment of Tax Due to Undue Hardship	Yes	When the request relates to Form 706, Form 706-NA, Form 709, or Form 709-NA, Prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and send to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G. Do Not forward requests related to income tax. Note: Attach a photocopy of the envelope to the original return before routing to Compliance. It may be needed to determine the received date.
1310	Statement of Person Claiming Refund Due a Deceased Taxpayer	Yes	Prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to Accounts Management.
1332	Block and Selection Record	No	
2350	Application for Extension of Time to File U.S. Income Tax Return	No	

Form/ Document	Title	Detach	Action
2848	Power of Attorney and Declaration of Representative	Yes	Route as follows: Ogden - Route to Mail Stop 6737 Cincinnati - Route to R & C Internal Revenue Service 5333 Getwell Rd. Mail Stop 8423 Kansas City - route to Internal Revenue Service 5333 Getwell Rd. Mail Stop 8423 Memphis, TN 38118 For Private Delivery Carriers Internal Revenue Service 5333 Getwell Road Mail Stop 84123. Memphis, TN 38118
3198	Special Handling Notice for Examination Case Processing	No	
3233	Report of Gift Tax Examination	No	
3465	Adjustment Request	No	
3696	Correspondence Action Sheet	No	
3696A	IDRS Correspondence Action Sheet	No	
3753	Manual Refund Post Voucher	No	See IRM 3.11.106.10.7, CCC "O" Module Freeze.
3893	Re-entry Document Control	No	Stays on the front of return
4349	Computation of Estate Tax Due With Return and Annual Installment	Yes	See IRM 3.11.106.18.8.2, (IRC) Section 6166.

Form/ Document	Title	Detach	Action
4422	Application for Certificate Discharging Property Subject to Estate Tax Lien	No	1. If attached to Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, <ul style="list-style-type: none"> • prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip; • attach copies of Form 4422, Application for Certificate Discharging Property Subject to Estate Tax Lien, • and Pages 1, 2, and 3 of Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return; • and route to Cincinnati Compliance Services, Estate and Gift Tax Campus Operation.
4506	Request for Copy of Tax Return	Yes	Route to KC RAVIS Team Mail Stop 6705 S - 2
4506-T	Request for Transcript of Tax Return	Yes	Route to KC RAVIS Team Mail Stop 6705 S - 2
4768	Application for Extension of Time to File a Return and/or Pay United States Estate (and Generation-Skipping Transfer) Taxes	Yes (Balance Due Return with Original Form 4768, Application for Extension of Time To File a Return and/or Pay United States Estate (and Generation-Skipping Transfer) Taxes only) Do not detach copies of 4768 or an Original 4768 on a No balance due return.	Route to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G.

Form/ Document	Title	Detach	Action
4810	Request for Prompt Assessment Under Internal Revenue Code Section 6501 (d)	Yes (Form 709 series returns only)	Send original Form 4810, Request for Prompt Assessment, and copy of Page 1, Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, Form 709-NA United States Gift (and Generation Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States on Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G.
4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	No	
5347	Examination Multiple Request Master File	Yes	Route on Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, to Cincinnati Centralized Specialty Tax Estate and Gift, Mail Stop 824 G.
5495	Request for Discharge from Personal Liability Under Internal Revenue Code Section 2204 or 6905	No	Form 5495, Request for Discharge from Personal Liability should stay attached to the return. If the form comes in by itself, then it should be sent to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G using, Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip.
5792	Request for IDRS Generated Refund (IGR)	No	See IRM 3.11.106.10.7, CCC "O - "Module Freeze.
6459	Return Preparer's Checksheet IRC 6694 and IRC Section 6695	No	
6882	IDRS/Master File Information Request	Yes	Route on Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, to Customer Service.
7004	Application for Automatic Extension of Time to File Certain Business Income Tax Information and Other Returns.	No	

Form/ Document	Title	Detach	Action
8821	Tax Information Authorization (TIA)	Yes	<ol style="list-style-type: none"> Edit taxpayer name and Social Security Number (SSN) on Form 8821, Tax Information Authorization (TIA), if missing. Edit received date on Form 8821, Tax Information Authorization (TIA). Domestic address - <ul style="list-style-type: none"> Fax to Memphis CAF at 855-214-7522 Route to Memphis CAF at: Internal Revenue Service PO Box 268, Stop 8423 Memphis, TN 38101. Kansas City - route to: Internal Revenue Service 5333 Getwell Rd. Mail Stop 8423 Memphis, TN 38118 Foreign (International) address - Route to Philadelphia CAF. Edit action trail on tax return.
8822	Change of Address	No	Take no action.
8833	Treaty -Based Return Position Disclosure Under Section 6114 or 7701(b)	No	Edit CCC "L". See IRM 3.11.106.10.6.
8886	Reportable Transaction Disclosure Statement	No	
8892	Application for Automatic Extension of Time to File Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return	No	
8939	Allocation of Increase in Basis for Property Acquired from a Decedent	Yes	Route on Form 4227 Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing slip, to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G.
8971	Information Regarding Beneficiaries Acquiring Property from a Decedent	Yes	Route on Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, to Cincinnati Centralized Specialty Tax Campus Estate and Gift, Team 106 Mail Stop 8307F.

Form/ Document	Title	Detach	Action
9465	Installment Agreement Request	Yes	Ogden - Route to Collection. Cincinnati - Route to R & C. Kansas City - Route to Mail Stop P4 5000.
12857	Refund Transfer Posting Voucher	No	See IRM 3.11.106.10.7 CCC O Module Freeze
13133	Expedite Processing Cycle	No	Used to flag special returns for processing on an expedite basis (replaces 6469, Expedite Processing Request). See IRM 3.11.106.4.11.3, Examination Prepared and IRM 3.11.106.4.11.4, Examination Secured.
Form 14039-B,	Business Identity Theft Affidavit	No	<p>If the envelope is addressed to a specific function or a specific function is indicated by an IRS CP notice or IRS letter, place the Form 14039 - B, Business Identity Theft Affidavit, on top and route Form 14039 - B, Business Identity Theft Affidavit, and the return to the specific function.</p> <p>Cincinnati, Ogden or Kansas City, receives a Form SS - 4, Application for an Employer Identification Number and Form 14039 - B, Business Identity Theft Affidavit, route the returns to BMF Entity Control. 201 W. Rivercenter Blvd. Mail Stop 343 Covington, KY 41011.</p> <p>For the following returns:</p> <ul style="list-style-type: none"> • Loose Form 14039 - B. • No correspondence attached (e.g., no IRS CP notice or IRS letter). • The envelope is not addressed to a specific function. <p>Place the Form 14039 - B on top of the return and route to the local Image Control Team (ICT). Cincinnati - Mail Stop 318 G. Ogden - Mail Stop 6552. Kansas City - Mail Stop C 1 6525.</p>
Sch R-1	Generation-Skipping Transfer Tax (Direct Skips from a Trust Payment Voucher)	Yes (If Schedule R-1 has money amounts other than zero on Page 1, Lines 1 through 6; and there is an original signature.)	Re-batch as Program 75700 to Accounting Non-Master File (NMF).

Form/ Document	Title	Detach	Action
Petitions in opposition of tax law provisions		Yes Note: No Action Trail needs to be edited when detaching a petition.	Route as follows : IRS 1111 Constitution Avenue, NW Washington, DC
Other Business Returns (Originals)	(Various return types and titles)	Yes (if the return has an original signature)	Process as directed per code and edit instructions used for processing of that form type.
Copies of Other Business Returns	(various return types and titles)	No	Leave attached to Form 706 and Form 709 series returns.
Request for Acknowledgment		No	No action required.
Request for adjustment to another document		Yes	Prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to Accounts Management for subsequent action. Include: action required, name, address, Social Security Number (SSN) of the taxpayer, and the IRS received date.
Other unrelated documents (i.e., requests for tax forms, or letters requiring a reply)		Yes	Prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing slip, and route to appropriate area. Include: action required, name, address, Social Security Number (SSN) of the taxpayer, and the IRS received date.
The taxpayer writes a question or request for assistance on the return itself			Photocopy the question/request and the taxpayer's Taxpayer Identification Number (TIN), name, and address. Forward this information to the appropriate area via Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip

#

Form/ Document	Title	Detach	Action
Data from any removed attachment is necessary to process the return			Copy the removed attachment and attach the copy to the return being processed.
Taxpayer has requested part of the refund be applied to another account			See IRM 3.11.106.10.11, CCC "X - "Return Settlement Frozen.
Remittance is attached			Take to your manager. See IRM 3.8.46.1, Deposit Activity - Discovered Remittance.
An attachment indicates the taxpayer has included tax liability for more than one type of tax on a numbered or unnumbered return			<ol style="list-style-type: none"> Adjustment action is needed, therefore, prepare Form 3465, Adjustment Request; photocopy Page 1 of return, and route to Accounts Management. <ul style="list-style-type: none"> Leave action trail on left side of return. Edit CCC "X" on return. (See IRM 3.11.106.10.11, CCC "X - "Return Settlement Frozen.) Continue processing return.
An attachment indicates the taxpayer has included more than one tax period on a numbered return (Form 709 series only)			<ol style="list-style-type: none"> Edit Action Code 351. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing slip, notating, Multiple Tax Periods.
An attachment indicates the taxpayer has included more than one tax period on an unnumbered return (Form 709 series only)			Correspond using Form 3696, Correspondence Action Sheet, or other approved Correspondence Action Sheet.

Form/ Document	Title	Detach	Action
An attachment to a tax return indicates that this is the final return for which the taxpayer will be liable			Edit CCC "F" on Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, only. The Date of Death must be in the same year as the gift was given.
An attachment to a return establishes reasonable cause for delinquent filing			<ol style="list-style-type: none"> 1. See IRM 3.11.106.10.8, CCC "R -" Reasonable Cause for Delinquency. 2. Attach the envelope to the back of the return. It may be needed to determine the received date.
Attachment to a return establishes reasonable cause for failure to pay			<ol style="list-style-type: none"> 1. See IRM 3.11.106.10.3, CCC "D" Reasonable Cause for Failure to Pay Taxes Timely. 2. Attach the envelope to the back of the return. It may be needed to determine the received date.

3.11.106.3
(01-01-2016)
**Document Control
Instructions**

- (1) The following instructions pertain to Document Control.

3.11.106.3.1
(01-01-2025)
Blocking

- (1) Sort Estate tax returns (Form 706 United States Estate (and Generation-Skipping Transfer) Tax Return, Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States into blocks of 15 or less.
- (2) Sort Gift tax returns Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States Form 706-GS(D) Generation-Skipping Transfer Tax Return For Distribution and Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations, into blocks of 50 or less. See IRM 3.10.72, Campus Mail and Work Control - Extracting, Sorting, and Numbering.
- (3) Separate accounting controls are established for each block created.

3.11.106.3.1.1
(01-01-2017)
Numbered Returns

- (1) The following information pertains to numbered returns:

If	Then
The document is a different type than the numbered block in which it is found	Use either CCC "U" or Action Code 610, whichever is applicable.
The numbered return is in an unnumbered batch of documents	Give it to your manager for inclusion in the correct batch. Note: A re-input document may have 2 different DLNs stamped on it because of re-blocking. When this occurs, determine the correct Document Locator Number (DLN) from the Form 3893, Re- Entry Document Control, and line through the old DLN on the return.
The first eleven digits of the DLN on the documents in a block do not agree with the DLN stamped on Form 1332, Block and Selection Record, and on the face of the Block Jacket	<ol style="list-style-type: none"> 1. Bring any difference to the attention of your manager. 2. Check only the DLN of the first document in the block. 3. Circle the number on the Form 1332, Block and Selection Record, which represents the number of documents in the block.

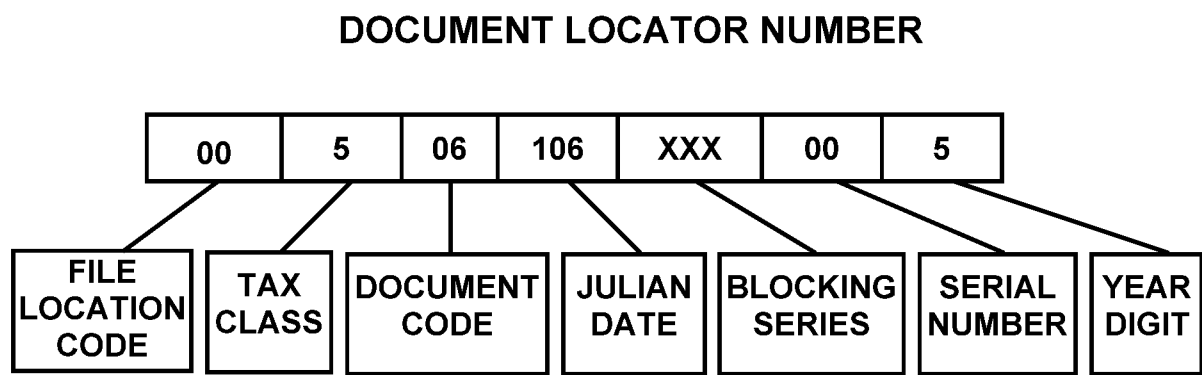
- (2) Numbered returns will be received in Document Perfection after blocking, numbering, and listing in Deposit Activity.
- (3) Any returns requiring subsequent action for perfection cannot be withdrawn from the block in Document Perfection. They can be coded for later withdrawal.

3.11.106.3.1.2
(01-01-2016)
Unnumbered Returns

- (1) Unnumbered returns that are blocked should be withdrawn from the batch and appropriate action taken to perfect the returns.

3.11.106.3.1.3
(01-01-2016)
Document Controls

- (1) A Document Locator Number (DLN) is assigned to each document processed in the Automatic Data Processing (ADP) System and is used to locate the document.
- (2) Examine the documents to ensure that all documents in a block are the same type and are in DLN order. See Figure 3.11.106-1, Document Locator Number.



File Location Code - Identifies the submission processing center where the form was filed.

Tax Class - Identifies the type of tax.

Document Code - Identifies the specific type of return or document within a Tax Class.

Examples:

TAX CLASS	DOC CODE	DOCUMENT
5	06	706
6	84	706-A
5	05	706-NA
5	59	706-GS(D)
5	29	706-GS(T)
6	85	706-QDT
5	09	709

Julian Date - Denotes the numeric day of the year (January 7 is 007).

Blocking Series - Identifies the different categories of documents. **Example:** Block number 400 represents a full-paid (timely) document.

Serial Number - Identifies the sequence of the forms within a block (00-99, with "00" being the first document).

Year Digit – The last digit of the year in which the DLN was assigned.

Figure 3.11.106-1 Document Locator Number

- (3) The type of document is defined as a specific tax class and document code explained in Document 6209, IRS Processing Codes and Information.

- 3.11.106.3.1.4
(01-01-2017)
Block Control Document
- (1) A block of documents must be controlled by a Block Control Document.
- (2) The Block Control Documents are as follows:

- Form 1332, Block and Selection Record, for no-remittance documents.

Note: Generally, no-remittance returns will be processed through Code and Edit unnumbered. There should be no occasion for a block of no-remittance returns to be examined under Form 1332, Block and Selection Record.

- Form 3893, Re-Entry Document Control for re-entry of document(s) under original DLN.

If	Then
A block does not have a control document	Send back to the originating unit, routed through Accounting.
More than one document is being re-entered from the "same" original block	<ol style="list-style-type: none"> 1. Attach Form 3893, Re-Entry Document Control to the first document in the re-entry block. 2. If more than one document is in the block, edit the number of documents in the document count box of Form 3893, Re-Entry Document Control. 3. Leave Form 3893, Re-Entry Document Control, attached to the front of the return.

3.11.106.4
(01-01-2024)
**Unprocessable
Conditions - Form 706
and Form 706-NA**

- (1) The following table pertains to Unprocessable conditions for Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return and Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States.

If	Then
Name, address, and/or SSN is illegible, incomplete or contradictory so that it is not acceptable for computer processing	<ol style="list-style-type: none"> 1. Research IDRS. 2. If no data found, use Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, to route to Entity Control. 3. If return is numbered, edit Action Code 320.
Taxpayer indicates on documents or attachments that the documents represent liability for more than one tax period or more than one type of tax	<ol style="list-style-type: none"> 1. Use Action Code 211 for correspondence.
Tax data entries on documents are incomplete, illegible, or contradictory so that tax liability cannot be determined	Edit Action Code 211 for correspondence.
Entity Perfection cannot be perfected on amended returns.	<ol style="list-style-type: none"> 1. Research IDRS. 2. If no data found, use Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Routing Slip, to route to Entity Control. 3. If return is numbered, edit Action Code 320.

If	Then
Numbered returns (Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States, of taxpayers who file Form 706-NA instead of Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, (U.S. citizens by reason of birth, who established residence in a possession of the U.S. and died after September 2, 1958)	Edit Action Code 610.

3.11.106.4.1
(01-01-2025)
**More Than One Tax
Period**

- (1) The following table pertains to Unprocessable conditions for more than one tax period:
- Note:** Form 706, United States Estate (and Generation-Skipping Transfer)Tax Return, and Form 706-NA United States Estate (and Generation-Skipping Transfer) Non resident not a citizen of the United States, are one-time filers.

If	Then
A remittance return and information for preparation of dummy return(s) is available	Edit Action Code 351 and route to the Rejects Function to prepare a dummy return.
Information is not available	Edit Action Code 351 and correspond for information.
An unnumbered return	Correspond using Form 3696, Correspondence Action Sheet or other approved Correspondence Action Sheet.
Non-remittance document is Unprocessables because of an illegible name or erroneous SSN	Route the document to Entity Control using Action Code 320.
Remittance document is Unprocessables because the name is illegible or the SSN is missing	CCC "U" or use Action Code 320 (if name is illegible) or 351 (if SSN is missing), and route to Entity Control.
The taxpayer's TIN and/or name cannot be determined from attachments or after research per local Service procedures, and the return cannot be sent back to the taxpayer for lack of name, and/or address	<p>The return is considered as an Unprocessables return. The following instructions should be followed:</p> <ol style="list-style-type: none"> Numbered <ul style="list-style-type: none"> Edit the appropriate CCC or Action Code. Prepare a Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing slip, indicating to the Rejects Unit to void the DLN and destroy the return in accordance with Document 12990, IRS Records Control Schedule(RCS) 29, Tax Administration - Taxpayer Services (TS) Records. Unnumbered <ul style="list-style-type: none"> Pull from the batch and give to your manager for disposition in accordance with Document 12990, IRS Records Control Schedules (RCS) 29, Tax Administration - Taxpayer Services (TS) Records.

3.11.106.4.2
(01-01-2024)
Estate Tax Returns

(1) Estate Tax Returns need the following information:

- Decedent's Name
- Social Security Number
- Executor's Address
- Signature of Executor or one coexecutor

(2) If any of the above items are missing or cannot be perfected, prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing slip, and route to Cincinnati Centralized Tax, Estate and Gift Exception: Correspond for signature of Executor or one coexecutor.

Note: DO NOT correspond for death certificates.

3.11.106.4.3

(01-01-2024)

Gift Tax Returns

(1) Gift Tax Returns need the following information:

- Donor's Name
- Social Security Number
- Address
- Signature of donor
- Spouse's Name, if applicable
- Spouse's SSN, if applicable

(2) If the return is incomplete (i.e., only page 1 and/or 2 are present with money amounts), continue processing.

(3) The Internal Revenue Code required quarterly gift tax returns for tax periods 197012 to 198012. If Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, for these periods are received, route the returns to Cincinnati Centralized Tax, Estate and Gift on Form 4227, Intra-SC Reject or Routing Slip, or, Form 10886, Reject Routing Slip.

3.11.106.4.4

(01-05-2025)

Frivolous Arguments

(1) Taxpayers use frivolous arguments for expressing dissatisfaction with the substance, form or administration of the tax laws by trying to illegally avoid or reduce tax liabilities. See IRM 25.25.10, Frivolous Return Program, for a list of recognized frivolous arguments made by taxpayers.

(2) Review the return to decide whether it appears to be a frivolous return.

If	Then
<p>The return meets any of the conditions in the table below</p> <p>Caution: If the return shows Action Code 331 and has a Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, attached with the remarks: "Refer to Exam FRP for audit after processing", continue to next procedure.</p>	<p>Remove return from the batch and place the return in the locally designated basket for Examination, Frivolous Return Processing (FRP) for review.</p> <p>Note: IRM 25.25.10, Frivolous Return Program, requires Examination to expedite the return and make a determination whether it qualifies as a frivolous return within 2 business days. If a determination is not made within the allowed timeframe, the Examination examiner will edit Action Code 331 in the lower left margin of Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, or Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, preceded with the letters "AC".</p>
<p>Examination has selected the return as frivolous, e.g., shown by an Action Code 331 and a Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, with the remarks: "Refer to Exam FRP for audit after processing", but sends the return for processing</p>	<p>Continue processing the return using procedures in IRM 3.11.106. However, do not circle or void the Action Code showing a frivolous return.</p>

(3) Recognized frivolous arguments made by taxpayers include, but are not limited to, the examples in IRM 25.25.10, Frivolous Return Program, shown below:

Reason	Description
Alleged Churches/First Amendment	Income from non-religious sources could claim a vow of poverty.
Altered Form	Altering any or all line items with the intent of facilitating non-compliance with the tax laws.
Altered Jurat/Uniform Commercial Code (UCC) 1-207 or UCC 1-308	Return contains income and deductions but the jurat has been altered or stricken, could include reference to UCC 1-207, UCC 1-308 or a statement that the return was not signed under penalties of perjury.
Amended Returns/ Form 843 Claim for Refund and Request for Abatement	Amended return or a Form 843, Claim for Refund and Request for Abatement, filed to obtain a total refund of all taxes paid in prior years, based on a tax avoidance argument.
C-Filings	<p>This frivolous position includes the following 4 categories:</p> <ol style="list-style-type: none"> 1. Files a return claiming various types of deductions, credits, or overpayments/refunds that have no relation to reality and because of their outrageous character, qualify as frivolous returns. 2. Files a return containing the filers identifying information but does not request a refund, often lacking sufficient information to determine a tax liability. 3. Files a return with various types of rambling dialogue and/or confusing arguments that no one could reasonably view as a good faith attempt to comply with the law. 4. Files a return that attempts to send some type of message or protest to the IRS, but fails to include sufficient identifying information for the Service to either determine the identity of the taxpayer or correspondent or return address.
Challenges to Authority/Due Process	Questions various administrative authorities such as delegation orders, summons authority, privacy act. Argues that they must be afforded a hearing or a trial before taxes can be assessed or before property can be seized.
Challenged to Authority/Title 26 or "law" in other documents	Argues that Title 26 of the United States Code is not law because it was never enacted as named.
Collections Issues	Files frivolous documents contending that various collections issues are invalid (e.g., Offers in Compromise, Collection Due Process Requests, Installment Agreements, Appeals Requests.) because they are not filed and/or signed by someone with delegated authority. They may have no certificate of assessment attached, do not comply in form or content with a State or Local law, are not in a certain format or lack a valid OMB (Office of Management and Budget) number or other frivolous positions.

Reason	Description
Disclaimer	Submits a disclaimer stating, “disclaims the liability for the tax due”, making the liability on the return zero.
Fifth Amendment	Assertion of the Fifth Amendment right against self-incrimination as a basis for not providing any financial information.
The IRS is a Private Organization/Collects Tribute, Not Taxes	Argues that the IRS is an entity named the Internal Revenue and Tax Service, Inc., which was incorporated in Delaware in 1933, it is a collection agency for the Federal Reserve Bank, or is part of the United Nations and is clandestinely leading the taxpaying public into a “new world order”.
Not a Person	Argues that a taxpayer is not a “person” within the meaning of (IRC) Section 7701(a)(14).
Obscene, Vulgar, Harassing	Submits documents or other materials indicating that non-filing is due to dissatisfaction with tax policies or taxation in general. Often, this argument is expressed with obscene, vulgar, or crude language and characters in an extremely demeaning manner.
Protest Against Government Action/Inaction	Argues that refusal to file or pay is justified because they disagree with government policies or spending plans.
Sixteenth Amendment	Argues the Sixteenth Amendment was not properly ratified and therefore the federal government does not have the legal authority to collect an income tax without apportionment.
“Straw Men”	Argues the government has created an entity separate and distinct from the taxpayer - a “straw man” and any tax obligations are exclusively those of the “straw man”.
Taxes are Voluntary/Law Does Not Require	Submits a return, amended return, or correspondence that argues income taxes are voluntary.
U.S. v. Long	Submits a return with zero money amounts much the same as the “Zero Return” category and “U.S. v. Long” is referenced. (See Note in Zero Returns below.)
Unsigned Returns	The individual completes a return but fails to sign. A statement indicating disagreement with the tax system is attached or added to the return.
Valuation	Income is not taxable because of the declining fair market value of the dollar, because the dollar is not backed by gold/silver, because the value of services is offset by the value of the labor (barter income), etc.

Reason	Description
Zero Returns	<p>Submits a return with zero money amounts. A statement is attached claiming there is no section of the Internal Revenue Code that established an income tax liability. The statement may also contain arguments regarding the definition of income.</p> <p>Note: Returns having only zeros, no entries, are blank, or indicate “None”, “Not Liable”, etc., with no evidence of frivolous arguments are not to be considered as frivolous returns.</p>
Other	<p>All others including those listed in Notice 2010-33 or any subsequent notice. This category includes non-filer accounts resulting from initial compliance check such as cross-reference TINs.</p> <p>Note: Frivolous arguments citing “Collection Due Process” (CDP) should be reviewed by Collections for possible referral to Appeals. Refer to IRM 5.19.8, Collection Appeal Rights, for additional information.</p>

3.11.106.4.5
(01-01-2025)
No Entry Return

- (1) A “Tentative” estate or gift tax return on the appropriate form showing only the taxpayer’s name, address, and estimated amount of tax due is not considered a complete return since it does not contain a signature, information about the decedent’s gross estate (Form 706), United States Estate (and Generation-Skipping Transfer) Tax Return, or the total gifts of donor (Form 709), United States Gift (and Generation-Skipping Transfer) Tax Return, or the total gifts of Donor, (Form 709-NA), United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States and allowable deductions, credits and prepayments.
- (2) An estate or gift tax return containing only the taxpayer’s name and referring to various constitutional provisions which are said to excuse filing a return should be treated as a “no entry return”, invalid, and Unprocessable.
- (3) A bare statement of gross/net estate (Form 706), United States Estate (and Generation-Skipping Transfer) Tax Return, or total gifts, (Form 709),United States Gift (and Generation-Skipping Transfer) Tax Return or total gifts (Form 709-NA), United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States, constitutes an invalid and Unprocessable return.
- (4) An estate or gift tax return which is blank, except for the heading and the signature, is considered as a “no entry return”, invalid and Unprocessable.
- (5) If correspondence is not needed for Unprocessable items, the statute begins when the IRS receives the return. If correspondence is needed, the statute begins when the reply is received.

If	Then
An Unprocessables estate or gift tax return is received in the mail and indicates tentative, undetermined, etc. (numbered or unnumbered)	<ol style="list-style-type: none"> Edit zeros on all transcription lines, Page 1, except Line 9-e. Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, and edit the Unified/Applicable Credit amount for Date of Death (DOD) on Lines 9e and 11. For estate and gift tax returns, process as incomplete using the best available information. <p>Note: The statute begins with the earliest received date.</p>

3.11.106.4.6
(01-01-2016)

Foreign Currency

- (1) For returns completed in other than U.S. currency, process as filed. However, if corresponding for missing/incomplete items, include in the letter to resubmit in U.S. currency.

3.11.106.4.7
(01-01-2024)

Protective Claims

- (1) A new Schedule PC, Protective Claim for Refund, has been added (August 2012 revision) to Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return if Schedule PC is attached, copy the schedule and route to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G, unless return has no entries on page 1 and/or page 2. Leave the original with the return notating a copy was sent and continue processing.

3.11.106.4.8
(01-01-2024)

Criminal Investigation (CI)

- (1) Criminal Investigation (CI) investigates potential criminal violations of the Internal Revenue Code (IRC) and related financial crimes. Criminal violations of the (IRC) include willful attempts to evade or defeat the income tax. Criminal tax violations also include the willful failure to collect or pay over tax and false claims for refunds based on bogus return information.
- (2) If Criminal Investigation has stamped the return, do not send for further CI action.
- (3) For returns with refund claims do the following:

[illegible]

- | | | |
|--|---|---|
| Cincinnati | Ogden | Kansas City |
| Mail Stop 83G, Criminal Investigation (CI) | Mail Stop 9001, Criminal Investigation (CI) | Mail Stop S 2 9000, Criminal Investigation (CI) |

4. Edit an action trail “Copy to CI” or “CI Referral” or similar language in the lower left corner going vertically up the side of the return.
5. Continue processing the return.
6. If the return fits other criteria (e.g., Frivolous Argument), take proper action

- (1) The primary goal in identifying tax returns for Examination (Exam) is to promote the highest degree of voluntary compliance. Exam gives support and helps Submission Processing (SP) with any questionable return found during processing. Exam has a vast multitude of programs and tolerance criteria already found in several IRM sections. SP can refer any questionable return to Exam, unless prohibited by instructions currently found in several IRM's.

3.11.106.4.10
(01-01-2022)

**Re-Entry Documents
Procedures**

- (1) Reprocess a return attempting to post or posted to the wrong account or module to the correct module.
- (2) Each re-entry return must have a Form 3893, Re-Entry Document Control, or Form 13596, Reprocessing Returns, attached. This will indicate to the examiner that special handling is required.
 - Form 3893, Re-Entry Document Control, is used to re-input documents that have not posted to an account or module.
 - Form 13596, Reprocessing Returns, is used to reprocess documents to the correct account or module that had previously posted to the wrong account or module.
- (3) Always leave a Form 3893, Re-Entry Documents, or Form 13596, Reprocessing Returns, on the front of the return. It must remain as a permanent part of the return.
- (4) Examine Form 3893, Re-Entry Documents, or Form 13596, Reprocessing Returns, to determine the action needed to make the return processable.

Caution: If the received date is two years and nine months or more after the return due date, refer to statute procedures before re-entering or reprocessing the return.

3.11.106.4.10.1
(01-01-2024)

**Re-Entry Documents -
Form 3893**

- (1) Form 3893, Re-Entry Document Control, is used to re-input a return that has not been posted to an account or module.
- (2) If more than one return is in the batch and only the top Form 3893, Re-Entry Document Control, has an entry in Box 1 (Alpha/Numeric block control number), edit all returns using current processing procedures and keep all returns clipped together.
- (3) Circle the CCC "G" if present.
- (4) Do not edit CCC "G" on an amended return. Do not send Letter 1382C Penalty Removal Request if a request for reasonable cause is attached.
- (5) If the return is not edited according to current processing procedures, circle any Action Codes, CCC's, and any other edit marks that are no longer applicable. Re-edit according to current processing procedures.
- (6) If the return is edited according to current processing procedures, ensure that the information from Form 3893, Re-Entry Document Control, is edited on the return.

Form 3893	Action Taken
Box 14 (Remarks)	Ensure that the information is edited to the return.

Form 3893	Action Taken
Box 15 (Process as)	<ol style="list-style-type: none"> 1. Circle out the green rocker and edit marks that may indicate a receipt of remittance. 2. Do not change any tax due amounts.

- (7) Examine returns that have any color other than red editing in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

If	Then
Improper perfection	Edit the same correction in red to the appropriate area.
Taxpayer error	Leave the entries as shown on the document.

- (8) An IRS received date must be present on all Re-Entry returns:

If	Then
The IRS received date is not present	Edit a received date to the middle of the return.
Multiple IRS received dates are present	Circle out all but the earliest date.

- (9) When additional information is still needed to make the return processable, prepare Form 3696, Re - Entry Document Control, **approved** Correspondence Action Sheet, or Form 4227 Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing slip, for the proper action (e.g., correspondence, and research).
- (10) When perfection is not possible, edit Action Code **640** on the return and attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, notating, "Perfection Not Possible" and leave in batch.

3.11.106.4.10.2
(01-01-2024)

**Reprocessing Returns -
Form 13596**

- (1) Form 13596, Reprocessing Returns, is used to reprocess a return to the correct account or module that had previously posted to the wrong account or module.
- (2) Circle CCC "G" if present.
- (3) **Do not** edit CCC "G" on an Amended returns.
- (4) **Do not** send Letter 1382C, Penalty Removal Request Incomplete, if a request for reasonable cause is attached.
- (5) If the return was not edited according to current processing procedures, circle out any action codes, CCC's and any other edit marks that are no longer applicable. Re-edit according to current processing procedures.

- (6) If the return was edited according to current processing procedures, ensure that the information from Form 13596, Reprocessing Returns, is edited on the return.

Form 13596	Action Taken
TIN correction	Edit correct TIN on return.
Tax period correction	Edit correct tax period ended on return.
Reasonable cause	Edit appropriate CCC. a. Edit CCC "R" if the "FTF" box is checked. b. Edit CCC "D" if the "FTP" box is checked.

- (7) Examine returns that have any color other than red edited in the tax data section to determine if the corrections are the result of improper perfection or taxpayer error.

If	Then
Improper perfection	Edit the same correction in red to the appropriate area.
Taxpayer error	Leave the entries as shown on the document.

- (8) An IRS received date must be present on all reprocessed returns.

If	Then
The IRS received date is not present	Edit a received date to the middle of the return.
Multiple IRS received dates are present	Circle out all but the earliest date.

- (9) Circle out the green rocker and edit marks that may indicate a receipt of remittance.
- (10) When additional information is still needed to make the return processable, prepare Form 3696, Correspondence Action Sheet, or Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, for the appropriate action (e.g., correspondence, and research).

3.11.106.4.11
(01-01-2022)

**Compliance
Secured/Prepared
Returns**

- (1) Compliance functions (Collections and Examination) secure returns from the taxpayer and also prepare returns if the taxpayer does not provide them.
- (2) Compliance notates:
- Prepared tax returns with "6020(b)" or "SFR" (Substitute for Return).

- b. Secured tax returns with “TC59X” or “ICS” or “process as Original” with a Form 13133, Expedite Processing Cycle, attached with the “Delinquent Return” box checked

Note: If “RD” (Return Delinquency) is notated on the front of the return **and not circled**, remove from the batch and route to Collections.

3.11.106.4.11.1
(01-01-2024)

**(IRC) Section 6020(b) -
Prepared by Collection**

- (1) When the taxpayer doesn't file a required return, (IRC) Section 6020(b) of the Internal Revenue Code is the authority for the IRS to prepare the return.
 - (2) These returns are identified by the notation “PREPARED AND SIGNED UNDER THE AUTHORITY OF SECTION 6020(b) OF THE INTERNAL REVENUE CODE” which is located in the center bottom of Page 1 of the return.
 - a. Returns must have an IRS Received Date. If missing, follow the normal procedures for editing the IRS Received Date. IRM 3.11.106.13, Received Date.
 - b. Compliance Function representatives must sign returns. If not signed, route to Compliance using Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip.
- Note:** Accept revenue officer (RO) typed or electronic signatures as valid signatures on the return.
- d. **Do not** correspond with the taxpayer for Unprocessable conditions. If the return is unprocessable, edit CCC “3” and continue processing.
 - e. Edit CCC “W” if the IRS received date is more than two years and nine months after the return due date. **Do not** route the return to Statute Control.

#

3.11.106.4.11.2
(01-01-2016)

Collection Secured

- (1) These returns are identified by the notations “TC 59X” or “ICS”.
 - a. **Do not** edit CCC “G” on these returns.
 - b. Use **approved** Correspondence Action Sheet to correspond for conditions that are unprocessable (e.g., missing signatures, and missing schedules).
 - c. Edit CCC “W” if the IRS received date is more than two years and nine months after the return due date. **Do not** route the return to Statute Control.

Reminder: If there is indication penalties require suppression, edit the appropriate CCC(s).

3.11.106.4.11.3
(01-01-2016)

Examination Prepared

- (1) These returns are identified by the notation “SUBSTITUTE FOR RETURN” or “SFR” on Page 1.
 - a. Return must have an IRS received date. If no IRS received date is present, follow the normal procedures for editing the received date.
 - b. **Do not** send the return back or correspond with the taxpayer for unprocessable conditions. If the return is unprocessable, edit CCC “3” and continue processing.

- c. If Form 13133, Expedite Processing Cycle, is attached, edit the CCC's that are checked on the form.
- d. Edit CCC "W" if the IRS received date is more than two years and nine months after the return due date. **Do not** route the return to Statute Control.

3.11.106.4.11.4
(01-01-2022)

Examination Secured

- (1) These returns are identified by the notation "Process as Original" on Page 1 of the return and a Form 13133, Expedite Processing Cycle, attached with the "Delinquent Return" box checked.
 - a. **Do not** edit CCC "G" on these returns.
 - b. Use **approved** Correspondence Action Sheet to correspond for conditions that are unprocessables (e.g., missing signatures, and missing schedules).
 - c. If Form 13133, Expedite Processing Cycle, is attached, edit the CCC's that are checked on the form.
 - d. Edit CCC "W" if the IRS received date is more than two years and nine months after the return due date. **Do not** route to Statute Control.

3.11.106.4.12
(01-01-2016)

Obsolete Forms

- (1) The following information pertains to obsolete returns:

If	Then
Taxpayer uses an obsolete form as a current year return or files on an improper form, but computer program has been changed to accommodate current revision of form (e.g., Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, for tax periods prior to 7701), and line entries differ from the current year form	<ol style="list-style-type: none"> 1. Renumber form to current year revision, if possible. 2. Copy data to be input to the BMF on current year return. 3. Staple current year return with necessary code and edit markings to the face of taxpayer's prior year return. 4. Use entity data on taxpayer's return, if possible, by cutting off or folding entity portion of the dummy return before stapling to taxpayer's return. 5. NEVER destroy, mutilate, obliterate, or throw away any part or portion of return submitted by taxpayer.

3.11.106.5
(01-01-2024)

Refund Returns (45 Day Jeopardy and High Dollar Refunds)

- (1) Document Perfection identifies refunds in jeopardy and requests manual refunds,

Note: Expeditious processing of refund returns is critical if the 45 day period is about to expire.

If	Then
<p>A refund return is batched in a non-refund batch</p>	<ol style="list-style-type: none"> 1. Completely edit the return. 2. Pull the return from the non-refund batch and merge into a refund batch using local procedures. <p>Note: Follow the instructions below when the processing date is more than 20 days after the IRS received date or the return due date (whichever is</p>
<p>The processing date is more than 20 days after IRS received date or the return due date (whichever is later) and the refund amount is</p> <p>Note: Refund in this instruction means only the amount requested to be refunded to the taxpayer, not overpayments transferred to other periods.</p>	<ul style="list-style-type: none"> • Unnumbered Returns: <ol style="list-style-type: none"> 1. Pull the return from the batch. 2. Code and edit the return as completely as possible. 3. Edit Action Code 341 or CCC "U" (whichever is applicable). IRM 3.11.106.4.2, IRM 3.11.106.4.3 <p>Note: For returns with CCC "U", attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and check the "Reject Correction" box.</p> 4. Give the return to the manager for expedite processing. <ul style="list-style-type: none"> • Numbered Returns: <ol style="list-style-type: none"> 1. Code and edit the return as completely as possible. 2. Edit Action Code 341 (or CCC "U" as applicable) and leave in batch. <p>Note: For returns with CCC "U", attach Form 4227, Intra-SC Reject or, Routing Slip, or Form 10886, Reject Routing slip, and check the "Reject Correction" box.</p>

#

#

If	Then
<p>Note: Refund in this instruction means only the amount requested to be refunded to the taxpayer not overpayments transferred to other periods.</p>	<div data-bbox="1446 285 1471 317">#</div> <ul style="list-style-type: none"> • Unnumbered Returns: <ol style="list-style-type: none"> 1. Pull the return from the batch. 2. Code and edit the return as completely as possible. 3. Edit Action Code 341 or CCC “U” (whichever is applicable). <p>Note: For returns with CCC “U”, attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and check the “Reject Correction” box.</p> 4. Place the return in the CI box. 5. When cleared, expedite processing. • Numbered Returns: <ol style="list-style-type: none"> 1. Code and edit the return as completely as possible. 2. Edit Action Code 331 (or CCC “U” as applicable) 3. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing slip, to the return, edit Action Code 341 on <p>Note: For returns with CCC “U”, attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and check the “Reject Correction” box.</p>

3.11.106.6
(01-01-2018)

(1) The following information pertains to penalties other than delinquency to pay:

**Precomputed Penalties
Other Than Delinquency
or Failure to Pay**

Type of Penalty	What to Do
Penalty other than delinquency or failure to pay is present (e.g., fraud, negligence, etc.)	<ol style="list-style-type: none">1. Prepare Form 3465, Adjustment Request, requesting assessment of penalty.2. If return remittance includes penalty amount, request on Form 3465, Adjustment Request, requesting assessment of penalty that this portion of remittance be applied to assessment.3. Note on return Form 3465, Adjustment Request, requesting assessment of penalty prepared and route Form 3465, Adjustment Request, requesting assessment of penalty to Adjustment function.<ul style="list-style-type: none">• (See Figure 3.11.106-2, Form 3465 Adjustment Request, requesting assessment of penalty.)
Penalties and interest are imposed by Service Enforcement Officers and reasonable cause is given and accepted per documents attached	Edit necessary CCC in condition code area of return (as determined by Exam).

Form 706 (Rev. August 2019) 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 instructions). To be filed for decedents dying after December 31, 2018. ▶ Go to www.irs.gov/Form706 for instructions and the latest information.		OMB No. 1545-0015	
Part 1 – Decedent and Executor	1a Decedent's first name and middle initial (and maiden name, if any) John G.		1b Decedent's last name Sparrow		2 Decedent's social security no. 000-00-3503
	3a City, town, or post office; county; state or province; country; and ZIP or foreign postal code Quail Co., Nevada 89510		3b Year domicile established 1972	4 Date of birth 120755	5 Date of death 010524
	6a Name of executor (see instructions) Kelly Falcon		6b 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. 8431 Swan St Reno, NV 89510		
	6c Executor's social security number (see instructions)				
	6d 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.				
	7a Name and location of court where will was probated or estate administered				7b Case number
	8 If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will. 9 If you extended the time to file this Form 706, check here <input type="checkbox"/>				
	10 If Schedule R-1 is attached, check here <input type="checkbox"/> 11 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"/>				

Adjustment Request		Classification ("x" proper box) <input type="checkbox"/> TPI <input type="checkbox"/> Non-TPI		Original DLN 0050629540003-5	
Taxpayer's Name or Name Control SPAR		Renumbered Refile DLN			
Routing <input checked="" type="checkbox"/> Accounts Management <input type="checkbox"/> Returns Files (Service Center) <input type="checkbox"/> Returns Files (District) <input type="checkbox"/> Research <input type="checkbox"/> Audit Control <input type="checkbox"/> Other _____		EIN or SSN 000-00-3503	MFT Code 52	Period ending (YYYYMM) 202412	Form No. Cycle No. 706
Document attached (To be completed in Returns Files) <input type="checkbox"/> Yes <input type="checkbox"/> No record <input type="checkbox"/> No. Presently changed to: Name _____ Organization _____					
Action requested (Explain in "Remarks") <input type="checkbox"/> Retype Notice <input type="checkbox"/> Void Notice <input type="checkbox"/> Transfer credit to: EIN/SSN _____ Name control _____ MFT/Period _____ Amount _____ <input type="checkbox"/> Abate: Tax _____ Penalty _____ Interest _____ Other adjustment _____		Remarks Sec. 6660 Penalty \$3,169.00 Apply to assessments			
Signature of Requester NT Hawk		Unit Team 408	Phone ext. 8424	Date 020625	
Form 3465 (Rev. 4-2011)		Catalog Number 22275P		Department of the Treasury – Internal Revenue Service	

Paid Preparer Use Only	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.			

For Privacy Act and Paperwork Reduction Act Notice, see instructions.		Cat. No. 20548R	Form 706 (Rev. 8-2019)
* Sec. 6660 Penalty		3,169.00	

Figure 3.11.106-2 Form 3465

3.11.106.7
(01-01-2025)
**Penalty and Interest
(P&I) Code**

(1) The following information pertains to penalty and interest.

3.11.106.7

33575002

Internal Revenue Manual

Cat. No. 33575Y (11-12-2024)
Any line marked with a #
is for **Official Use Only**

(2) Edit Code “1” when the return reflects a precomputed delinquency penalty

#

Interest (P&I) Code “1”. If only penalty is shown, edit P&I Code “1”.

If	Then
The return has precomputed penalty or interest, but no IRS received date	Determine received date and edit it. See IRM 3.11.106.13, Received Date.
	Edit P&I Code “1”.
A Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions; Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations; and Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States,	Edit the P&I Code in the upper right margin. See Figure 3.11.106-3, Penalty and Interest Code.
Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return and Form 709-NA , United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States,	Edit the P&I Code between Lines 2 and 3 of the Tax Computation Section.
A precomputed penalty, other than delinquency or failure to pay (i.e., (IRC) Section 6660 penalty) is shown on the return	Prepare Form 3465, Adjustment Request.

#

Note: Delete penalty and interest from the total and edit the Balance Due to the left of the original entry. Otherwise, accept taxpayer’s entry.

Form **706**
(Rev. August 2019)
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 instructions for decedents dying after December 31, 2020)
Go to www.irs.gov/Form706 for instructions and the latest information.

OMB No. 1545-0015

1
PENALTY & INTEREST CODE

RECEIVED
8-1-2025
KANSAS CITY, MO
IRS

Part 1—Decedent and Executor
1a Decedent's first name and middle initial (and maiden name, if any)
KASSIA T.
3a City, town, or post office; county; state or province; country; and ZIP or foreign postal code
DALLAS COUNTY, DALLAS, TX 75260
6a Name of executor (see instructions)
CICI WOLF
6c Executor's social security number (see instructions)
000 00 2562
6d If there are multiple executors, check here ☐ and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors.
7a Name and location of court where will was probated or estate administered
7b Case number
8 If decedent died testate, check here ☐. If decedent died intestate, check here ☐. If you are attaching 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 ☐. **11** 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 ☐

1 Total gross estate less exclusion from Part 6 (Recapitalization, item 13) **13,248,600 00**
2 Tentative total allowable deduction (from Part 6, Recapitalization, item 24) **802,900 00**
3a Tentative taxable estate (subtract line 2 from line 1) **12,445,700 00**
3b State death tax deduction (see instructions)
3c Taxable estate (subtract line 3b from line 3a)
4 Adjusted taxable gifts (see instructions)

13 Credit for foreign death taxes (from Schedule 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) **558,047 00**
17 Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10) **1,321 00**
18 Total transfer taxes (add lines 16 and 17) **559,368 00**
19 Prior payments (explain in an attached statement) **8,852 00**
20 Balance due (or overpayment) (subtract line 19 from line 18) **549,711.00** **X 550,516 00**

Sign Here
Cici Wolf
Signature of executor
Date **8/25/25**
Signature of executor
Date

Paid Preparer Use Only
Print/Type preparer's name
Preparer's signature
Date
Check ☐ if self-employed
PTIN
Firm's name
Firm's EIN
Firm's address
Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 20548R

Form **706** (Rev. 8-2019)

Includes Penalty & Interest of \$805.00

Figure 3.11.106-3 Penalty and Interest Code

3.11.106.8
(01-01-2025)
**Tax Information
Authorization (TIA) -
Form 706 Only**

(1) In addition to TIA declaration on Page 2 of Form 706, a valid Form 8821, Tax Information Authorization or Form 2848, Power of Attorney and Declaration of Representative, may be attached to Form 706, United States Estate (and Generation -Skipping Transfer) Tax Return. Detach and route Form 8821 or Form 2848. A valid Form 8821, or Form 2848 is attached and is for the same representative listed on the Form 706, will take precedence over a TIA.

Note: A valid Form 8821, Tax Information Authorization or Form 2848, Power of Attorney and Declaration of Representative, must contain: an IRS received date, taxpayer's name, taxpayer identification number (TIN), signature and date.

- (2) The following information pertains to TIA for Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, only:

If	Then
If a valid Form 2848 or a valid Form 8821 is attached and is the same representative listed on the Form 706	1. Form 2848 or Form 8821 takes precedence over TIAs
A TIA declaration on Page 2 of Form 706, United States Estate (and Generation -Skipping Transfer) Tax Return, is signed by someone other than the Representative	1. Edit "TIA" on Form 706, United States Estate (and Generation-Skipping Transfer Tax Return, in the bottom margin and also in the top margin, left side, of Page 1. 2. Check Form 706 for TIA information and flag attachment pages. 3. Place return behind the batch when finished. Note: Clerks will copy and fax Form 706, Page 1, Page 2, TIAs, and attachment pages. See the fax information table below.

If the Decedent lived (Part 1, Box 3a) in	Then Fax Using the Number Below
Alabama, Arkansas, Connecticut, Delaware, District of Columbia, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, or West Virginia.	855-214-7519
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wisconsin, or Wyoming	855-214-7522
All APO and FPO addresses, American Samoa, the Commonwealth of Northern Mariana Islands, Guam, the US Virgin Islands, Puerto Rico, a foreign country or otherwise outside the US.	855-772-3156

3.11.106.9
(01-01-2025)

**Error Resolution System
(ERS) Coding (Form 706,
Form 706-NA, Form 709
and Form 709-NA Only)**

- (1) The following subsections contain information pertaining to ERS coding.

3.11.106.9.1
(01-01-2025)

**Background for Error
Resolution System
(ERS) Coding (Form 706,
Form 706-NA, Form 709
and Form 709-NA Only)**

- (1) The Error Resolution System (ERS) replaced the input perfection procedures for manual corrections to paper Error Register.
- (2) ERS displays data on terminal display screens with corrections made and integrity verified in a real time environment.
- (3) The Document Perfection tax examiner will have the first opportunity to identify a record having a problem which requires correspondence, research or other action in order to make the return processable.

3.11.106.9.2
(01-01-2025)

Action Codes (General)

- (1) Action Codes are used to indicate whether correspondence, research, or some other action is needed. The Action Code sets the suspense period for the return and places the return in the workable or unworkable suspense inventory.
- (2) When necessary, assign a 3 digit action code.
- (3) Action codes are valid on Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States, Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, and Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States. **Any other returns are processed through a manual correction system. Use CCC "U" on these returns when action such as correspondence is needed.**
- (4) Edit Action Codes in the bottom left margin of the return for Form 706, Form 709, and Form 709-NA. See Figure 3.11.106-4, Action Code.

Form 706 (Rev. August 2019) 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 instructions). To be filed for decedents dying after December 31, 2018. ▶ Go to www.irs.gov/Form706 for instructions and the latest information.		OMB No. 1545-0015	
Part 1—Decedent and Executor	1a Decedent's first name and middle initial (and maiden name, if any) BRUCE T.		1b Decedent's last name BLACK		2 Decedent's social security no. 000 00 2311
	3a City, town, or post office; county; state or province; country; and ZIP or foreign postal code NEW HAVEN COUNTY, CT 06101		3b Year domicile established 1969	4 Date of birth 11-17-45	5 Date of death 01-25-24
	6a Name of executor (see instructions) ELSEY F. GRAY		6b 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. 1812 AZURE LN HARTFORD, CT 06101		
	6c Executor's social security number (see instructions) 000 00 2312		Phone no.		
	6d 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.				
7a Name and location of court where will was probated or estate administered					7b Case number
8 If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will. 9 If you extended the time to file this Form 706, check here <input type="checkbox"/>					
10 If Schedule R-1 is attached, check here <input type="checkbox"/> 11 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"/>					
Part 2—Tax Computation	1 Total gross estate less exclusion (from Part 5—Recapitulation, item 13)		1		12,700,000
	2 Tentative total allowable deductions (from Part 5—Recapitulation, item 13)		2		3,142,000
	3a Tentative taxable estate (subtract line 2 from line 1)		3a		9,558,000
	b State death tax deduction		3b		
	c Taxable estate (subtract line 3b from line 3a)		3c		9,558,000
	4 Adjusted taxable gifts (see instructions)		4		
	5 Add lines 3c and 4		5		9,558,000
	6 Tentative tax on the amount on line 5 from Table A in the instructions		6		124,300
	7 Total gift tax paid or payable (see instructions)		7		49,000
	8 Gross estate tax (subtract line 7 from line 6)		8		75,300
	9a Basic exclusion amount		9a		3,720,800
	b Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6—Portability of Deceased Spousal Unused Exclusion)		9b		
	c Restored exclusion amount (see instructions)		9c		
	d Applicable exclusion amount (add lines 9a, 9b, and 9c)		9d		3,720,800
	e Applicable credit amount (tentative tax on the amount in line 9d from Table A in the instructions)		9e		5,389,800
10 Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.)		10			
11 Allowable applicable credit amount (subtract line 10 from line 9e)		11		5,389,800	
12 Subtract line 11 from line 8 (but do not enter less than zero)		12			
13 Credit for foreign death taxes (from Schedule 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 Use Only	Print/Type preparer's name Philip Green	Preparer's signature _____	Date 11-30-24	Check <input type="checkbox"/> if self-employed	PTIN P00041823
	Firm's name ▶ 15 Scarlet St			Firm's EIN ▶	
	Firm's address ▶ Hartford, CT 06101			Phone no. 860-555-2181	

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 20548R Form 706 (Rev. 8-2019)

Figure 3.11.106-4 Action Code

(5) Edit Action Codes for Form 706-NA in the bottom center margin of the return.

(6) Assign Action Codes in the following priority order:

- Action Code 310 (Statute Control)
- Action Code 320 (Entity Control)

- Action Code 4XX
- Action Code 6XX
- Action Code 3XX
- Action Code 2XX (Correspondence)

(7) Use the following table if more than one Action Code is needed:

If	Then
Action Codes include 211, 215, 225 or 226 and Action Code 341,	<ol style="list-style-type: none"> 1. Edit the Action Code 211, 215, 225 or 226 on the Form 706, Form 706-NA, Form 709, and Form 709-NA. 2. Edit Action Code 341 on the Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip.
Action Codes have the same priority,	<ol style="list-style-type: none"> 1. Edit the Action Code with the shorter suspense period on the Form 706, Form 706-NA, Form 709, and Form 709-NA. 2. Edit the second Action Code on the Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip. 3. See IRM 3.11.106.9.2 (6), Action Codes for suspense periods.
Action Codes have different priorities,	<ol style="list-style-type: none"> 1. Edit the Action Code with the higher priority on the Form 706, Form 706-NA, Form 709, and Form 709-NA. Exception: Use Action Code 211, 215, 225 or 226 before Action Code 341 to ensure the return is complete before a manual refund is issued. 2. Edit the second Action Code on the Form 4227, Intra-SC Reject or Routing Slip. or Form 10886, Reject Routing Slip

(8) Edit the following Action Code when a return cannot be perfected:

Action Code	Description
211 (First Correspondence) or 215 (International Correspondence)	<ol style="list-style-type: none"> Return is illegible, incomplete, or contradictory and therefore cannot be processed. The taxpayer notates on the return or attachment that they are reporting tax for more than one tax period or for more than one type of tax.
225 (Missing Signature Correspondence)	<ol style="list-style-type: none"> Unsigned return (only issue for correspondence). Signature is not original or has been photocopied.
226 (Missing Signature International Correspondence)	<ol style="list-style-type: none"> Unsigned foreign (international) return (only issue for correspondence). Signature is not original or has been photocopied.
480 (Early Filed-Suspense)	Early filed return. See IRM 3.11.106.16.1, Tax Period - Early Filed Returns.
610 (Renumbered Non Remittance) or 611 (Renumbered with Remittance)	Mis-batched return found on the following: Form 706, Form 706-NA, Form 709, or Form 709-NA .
640 (Void)	To delete the assigned Document Locator Number (DLN) on the return (e.g., Re-entry returns).

(9) Continue perfecting the return after editing the Action Codes.

(10) Valid Action Codes are listed below:

Action Code	Description	Workday Suspense Period
211	First Taxpayer Correspondence	40
212	Second Correspondence	25
215	International Correspondence	45
225	Taxpayer Correspondence (Signature Only)	40
226	International Taxpayer Correspondence (Signature Only)	40
310	Statute Control	10
320	Entity Control	10
331	Frivolous Review	3
341	Manual Refund	10
342	Credit Verification	10
343	Black Liquor	10
352	Name Research	3
360	Other in-house Research	10

Action Code	Description	Workday Suspense Period
410	Assistance Needed/Special Handling	3
420	Manager's Suspense	5
480	Early Filed Suspense	150
610	Re-number - Non-remit	0
611	Re-number - Remit	0
640	Void	0
650	International	0

3.11.106.9.2.1
(01-01-2025)

(1) The following information pertains to numbered returns:

Numbered Return

If	Then
A numbered return cannot be perfected	<ol style="list-style-type: none"> Edit Action Code 211. This code applies only to numbered returns Form 706, Form 706-NA, Form 709, and Form 709-NA, and will cause a record to print on the Service Center New Suspense List. However, continue to perfect the document to the extent possible as though it did not contain an Action Code.

3.11.106.9.3
(01-01-2025)

Action Codes (AC) - Form 706, Form 706-NA, Form 709, and Form 709-NA

(1) Some of the conditions in which Form 706, Form 706-NA, Form 709, and Form 709-NA would be assigned an action code. See IRM 3.11.106.9.3.1, AC 610/611, and IRM 3.11.106.9.3.2, AC 620.

3.11.106.9.3.1
(01-01-2016)

AC 610/611

(1) The document has been mis-blocked (the DLN is not the proper one to be assigned to the document), but it is an ADP document.

- AC 610 - Non-Remittance
- AC 611 - Remittance

3.11.106.9.3.2
(01-01-2016)

AC 620

(1) The document is for a tax period prior to the beginning of ADP Processing for that type of document. Also, if the document is of a type not prescribed to be input to the ADP System.

3.11.106.9.4
(01-01-2025)

Additional Action Codes

(1) The Action Codes used throughout the handbook are the codes to be edited for those specific situations. The following is a list of codes that are valid for Document Perfection use and could be used for other situations that could arise during processing. The codes, their meanings, suspense periods, and function are as follows:

Note: * CE = Code and Edit, EC = Error Correction, S = Suspense, GEN = Computer Generated.

Action Code	Description	Workday Suspense Period	Function *
211	First Taxpayer Correspondence	40	CE, EC, S
212	Second Taxpayer Correspondence	25	CE, EC, S
213	Correspondence to Other than Taxpayer	40	CE, EC
215	International Correspondence	45	CE, EC, S
225	Signature Only	40	CE, EC, S
226	Signature Only (International)	45	CE, EC, S
310	Statute Control	10	CE, EC, S
320	Entity Control	10	CE, EC, S
331	Frivolous Review	3	CE, EC
332	Questionable Refund Detection Team (QRDT) Review	3	CE, EC
333	Prompt Audit	10	CE, EC
334	Joint Committee	10	CE, EC, S
335	Frivolous Case	10	CE, EC, S
336	QRDT	10	CE, EC, S
337	Other Criminal Investigation Division (CID)	10	CE, EC, S
341	Manual Refund	10	CE, EC, S
342	Credit Verification	10	CE, EC, S
343	Other Accounting	10	CE, EC, S
351	TIN Research	0	EC, S
352	Name Research	3	CE, EC, S
353	Address Research	3	CE, EC, S
354	Filing Requirements Research	3	CE, EC, S
355	Other Research	3	CE, EC, S
360	Other In House Research	10	CE, EC, S
370	Examination	10	CE, EC, S
410	Assistance Needed/Special Handling	3	CE, EC, S
420	Management Suspense A	5	CE, EC, S
430	Management Suspense B	10	CE, EC, S
440	Management Suspense C	15	CE, EC, S

Action Code	Description	Workday Suspense Period	Function *
450	Management Suspense D	20	CE, EC, S
460	Management Suspense E	25	CE, EC, S
480	Early Filed Suspense	150	CE, EC, S
510	Missing Document	0	CE
511	Missing Document 1st Suspense	25	EC, S
512	Missing Document 2nd Suspense	20	S
513	Missing Document 3rd Suspense	20	S
515	Missing Document Short Term	5	EC, S
550	Magnetic Tape Attachment	3	CE
551	Magnetic Tape Inconsistent Data	3	CE
610	Renumber	0	CE, EC
611	Remittance Renumber	0	S
620	NMF/Non-ADP	0	CE, EC, S
630	Re-input	0	EC
640	Void	0	CE, EC, S
650	International	0	CE, EC
660	Data Control Delete (Tape Edit Processing (TEP) Delete)	0	GEN
670	Deleted Missing Document	0	GEN
700	Duplicate Block	0	GEN
711	Duplicate Document DLN from CE	NA	GEN
712	Duplicate Document DLN from EC	NA	GEN
713	Duplicate Document DLN from Unpostables	NA	GEN
714	Duplicate Document DLN from Unworkable Suspense	NA	GEN
715	Duplicate Document DLN from Workable Suspense	NA	GEN
900	Unpostable Record	0	GEN

3.11.106.10
(01-01-2025)

**Computer Condition
Codes (CCC's)**

- (1) Computer Condition Codes (CCC) identify special conditions or computations for the computer. CCC's post to the Master File.

- (2) CCC's are edited in the upper left corner of the return for all Estate and Gift Tax (Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States, Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, and Form 709-NA United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States.
- (3) The following common CCC's will be used on all documents input to the BMF:

Code	Explanation
A	2010 (ONLY) revision (with a 2010 tax period) of Form 709, United States Gift (and Generation Skipping Transfer) Tax Return.
B	Victims of Terrorism Relief
D	Reasonable Cause For Failure to Pay Taxes Timely
F	Final Return
G	Amended, superseding, duplicate, tentative, revised, substitute
L	Treaty based positions. (IRC) Section 6114 written on Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States, Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, and Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States.
O	Form 3753, Manual Refund Posting Voucher and Letter 5792, Request for IDRS generated record. Module Freeze - indicates a manual refund was issued
R	Reasonable cause for delinquency
U	Unprocessables document
W	Indicates the return has been cleared by Statute Control
X	Credit freeze

Code	Explanation
Y	Combat zone return, early filed return, Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, returns under Revenue Ruling 71-132, Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States, returns filed by non-residents who are not citizens,
3	No reply to correspondence
7	Reasonable Cause Statement Denied

- (4) Since all CCC's are not valid for each (and every) Form 706, Tax Returns Series, Form 709, tax return series, consult the following subsections, as appropriate, before editing a code for the specific (type of) return being processed. Tax examiners code various documents for input to the BMF.

3.11.106.10.1
(01-01-2017)

**CCC "A" - 2010 (ONLY)
revision (with a 2010 tax
period) of Form 709**

- (1) Edit CCC "A" to identify 2010 (ONLY) revisions (with a 2010 tax period) of Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, if there are any dollar amount entries (other than zero) anywhere on Page 2, Schedule A, Parts 2 or 3, or on Page 4, Schedule C (other than Exemption amounts (only) shown in Part 2, Lines 1, 3, and/or 8).

Caution: DO NOT edit CCC "A" if return is other than 2010 revision of Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return.

3.11.106.10.2
(01-01-2017)

**CCC "B" - Victims of
Terrorism Relief**

- (1) Edit this code to identify Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, containing references or indications the return was for the estate of a victim killed in a terrorism attack.
- (2) If a Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, return is annotated at the top of Page 1 of the return "(IRC) Section 2201" or has any indications the return is the result of legislation impacting victims of terrorist attacks (April 19, 1995 - Oklahoma City bombing; September 11, 2001 - World Trade Center bombing; or references to deaths resulting from anthrax that occurred on or after September 11, 2001, and before January 1, 2002):
- Edit CCC "B".
 - A special tax rate schedule will apply to victims of terrorist attacks. ERS/Rejects will verify the appropriate tax computation.
 - Apply all other credits against the estate tax (including unified/applicable credit) to these returns.

3.11.106.10.3
(02-24-2023)

**CCC "D" - Reasonable
Cause for Failure to Pay
Taxes Timely**

- (1) We will no longer code CCC "D" if the taxpayer requests abatement for "Failing to Pay Taxes Timely" when the return is submitted, see exceptions below.

Note: In the case of a disaster, specific instructions for the use of this code will be provided at that time.

- (2) Exceptions for editing a CCC **D**: Secured internally prepared returns. For secured returns (e.g., returns notated with **Process as Original** with an attached Form 13133 or Prepared returns (e.g., returns notated **6020(b)** or **SFR (Substitute for Return)**), edit the applicable CCC as indicated on the return and/or attached form. Send a Letter 1382C (paragraphs S and 9) and edit **1382C sent** in the bottom left margin going up.

Note: Taxpayer instructions tell them to mail reasonable cause/abatement statements to Estate and Gift.

- (3) The following instructions apply for handling of Form 706, and Form 709 series returns:
- Make a photocopy of Pages 1 and 2 of the return.
 - Detach the taxpayer's statement from the return.
 - Attach the photocopy of the return and the taxpayer's statement to Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to the Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G.
 - Continue normal processing of the (original) return.
- (4) If a Cincinnati Centralized Specialty Tax Campus Estate and Gift representative visits Code and Edit for an on-site review for determination(s) of reasonable cause, proceed as follows:
- Edit the appropriate CCC on the return per Functional Security Officer (FSO) instructions.
 - Continue normal processing of the return.

3.11.106.10.4
(01-01-2025)
CCC "F" - Final Return

- (1) Edit CCC "F" when the Final Return Box is checked or there is another indication the taxpayer is not liable for future returns. Notations could include but are not limited to:
- Final
 - Deceased
 - Out-of-Business
 - Liquidation
 - Exempt under (IRC) Section 501(c)(3)
 - Dissolved
- (2) "CCC "F" on Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, and Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States, indicates this is the last return of a donor who died."

3.11.106.10.5
(01-01-2016)
CCC "G" - Amended Returns

- (1) See IRM 3.11.106.10.5.1, Amended Returns.

3.11.106.10.5.1
(01-01-2025)

Amended Returns

- (1) “ Form 706, tax return series and Form 709-NA return do not contain “amended boxes”. However, the return might include some written indication by the taxpayer (or their representatives) that there has been a change since the original return was submitted. Examples of this are such words as “Supplemental”, “Duplicate”, “Additional”, or any other positive indication that the taxpayer has filed previously.”

Note: There has been an Amended Box added to the Form 709 (Page 1 Part 1 line 15, Form 709-NA Page 1, Part 1 line 22b).

- (2) Examine the return for attachments. Do not separate any related attachments from the return that the taxpayer has submitted, to explain the reason for the amended return. Detach any unrelated documents and route them to the correct function using Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip. Edit Action Trail on the return, see, IRM 3.11.106.29.16, Form 709-NA, attached to Form 709, or Form 709, is attached to Form 709-NA.

Note: “For Form 706, Form 709 series returns, do not detach any attachments.”

- (3) There is an indication the return is amended and:

If	Then
“TC 59X” or “ICS” was entered on the return by Compliance Services	Do not edit CCC “G”. Process the return as an original.
The return is stamped “Delinquent Original Cleared for Processing” by Statute	Do not edit CCC “G”. Process the return as an original.
Form 3893, Re-Entry Document Control or Form 13596, Reprocessing Returns is attached	1. Do not edit CCC “G”. 2. See IRM 3.11.106.4.10.2, Form 13596 Reprocessing Returns. 3. See IRM 3.11.106.4.10.1 when processing a 3893.
None of the above are present	Edit CCC “G”. No other codes may be used with CCC “G” except CCC “U”, “W”, “3” and/or ERS Action Code.

- (4) “ Form 706, series returns, and Form 709, series returns: Receipt and Control will sort non-remittance amended Form 706, series returns, and Form 709, series tax returns, and forward returns with a domestic or foreign (international) address to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G. The following instructions pertain to Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, Form 706-GS(D), United States Additional Estate Tax Return Under Section 2057, Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations, Form 706-QDT, United States Estate Tax for Qualified Trusts, Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return and Form 709-NA .”

If	And	Then
Return (without remittance) is marked "Amended", "Revised", "Adjusted", "Subsequent", "Substitute", "Corrected", or Form 709 line 15 , is checked, Form 709-NA box 22b , is checked, etc.		<ol style="list-style-type: none"> 1. Consider the return as amended. 2. Route to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G.
Return (with remittance) is marked "Amended", "Revised", "Adjusted", "Subsequent", "Substitute", "Corrected", or Form 709-NA box 15 , is checked, Form 709-NA box 22b , is checked, etc.	Unnumbered return with domestic or foreign (international) address	<ol style="list-style-type: none"> 1. Consider the return as amended. 2. Route to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G. 3. Hand carry return and remittance to supervisor.
Return (with remittance) is marked "Amended", "Revised", "Adjusted", "Subsequent", "Substitute", "Corrected", Form 709 line 15 , is checked, Form 709-NA box 22b , is checked etc.	Numbered return with domestic or foreign (international) address	<ol style="list-style-type: none"> 1. Route to Cincinnati Centralized Specialty Tax, Estate and Gift Mail Stop 824G. 2. Use Action Code 370 (Exam). 3. Leave the return in the batch.

(5) The following data must be edited on all amended returns:

- Name Control
- Social Security Number (SSN)
- Tax Period (or Date of Death)
- CCC "G"
- IRS received date
- Signature

Note: Follow instructions above and if return is being routed to Cincinnati Centralized Specialty Tax, Estate and Gift Mail Stop 824G, no signature is required.

3.11.106.10.6

(01-01-2025)

CCC "L" - Treaty Based Positions

(1) Edit CCC "L" when the taxpayer has written "(IRC) Section 6114" on the top of the return or Form 8833, Treaty - Based Return Position Disclosure Under (IRC) Section 6114 or 7701(b), is attached to the return.

Note: "This applies only to Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States, Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return.", and Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States.

3.11.106.10.7
(01-01-2017)
**CCC "O" - Module
Freeze**

- (1) CCC "O" is edited when a Pre-Settlement Manual Refund will be made and a Form 3753, Manual Refund Posting Voucher; Form 5792, Request for IDRS Generated Refund (IGR); or Form 12857, Refund Transfer Posting Voucher, is attached. Verify that the Name Control, SSN, and Tax Period on the return is the same as the data on the form.
- (2) When issuing CCC "O":
 - a. Research to determine if TC 840 (Manual Refund Transaction) has posted.
 - b. If TC 840 has posted, edit CCC "O" and process as usual.
 - c. If TC 840 has **not** posted, edit Action Code 341 to issue a manual refund.

If	Then
A completed Form 3753, Manual Refund Post Voucher; Form 5792, Request for IDRS Generated Refund (IGR) or Form 12857, Refund Transfer Posting Voucher, is attached to the return. (These indicate that a pre-settlement manual refund was made.)	Edit CCC "O". <ul style="list-style-type: none"> • (The freeze is released by posting Transaction Code "840".)

3.11.106.10.8
(01-01-2025)
**CCC "R" - Reasonable
Cause for Delinquency**

- (1) We will no longer code CCC "R" if the taxpayer requests abatement for failing to timely file when the return is submitted, see exceptions below.

Note: In the case of a disaster, specific instructions for the use of this code will be provided at that time.

- (2) See IRM 3.11.106.18.3.2 if a Form 706, is received with an original Form 709, with an approved extension of time to file, See IRM 3.11.106.18.3.2, for Extension - Form 706, with Form 709 , attachment.
- (3) Exceptions for editing a CCC **R**: Secured internally prepared returns. For secured returns (e.g., returns notated with **Process as Original** with an attached Form 13133 or Prepared returns (e.g., returns notated **6020(b)** or **SFR (Substitute for Return)**), edit the applicable CCC as indicated on the return and/or attached form. Send a Letter 1382C (paragraphs S and 9) and edit **1382C sent** in the bottom left margin going up.

3.11.106.10.9
(01-01-2025)
**CCC "U" -
Unprocessable
Conditions**

- (1) Edit CCC "U" on any return that has an unprocessable condition. This applies only to the Form 706-GS(D), Generation-Skipping Tax Return for Distribution, and Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations.

Note: All returns will receive CCC "U" except Form 706, Form 706-NA, Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return and Form 709-NA, United States Gift (and Generation Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States

- (2) For Form 706, Form 706-NA, Form 709, or Form 709-NA, use the appropriate Action Code for unprocessable conditions.

3.11.106.10.10
(01-01-2016)

**CCC “W” - Return
“Cleared by Statute”**

- (1) CCC “W” is used when the return has been cleared by Statute Control. See IRM 3.11.106.10.10.1, Statute Returns.

3.11.106.10.10.1
(01-01-2025)

Statute Returns

- (1) Any return with an IRS received date that is two years and nine months or more after the return due date is a potential statute control return.
- (2) A Form 709, or Form 709-NA return that is a prior year original and filed two years and nine months or more after the return due date, are considered filed late.
- (3) Route Statute returns to the Statute Control Unit daily or more often if needed.
- (4) If any of the conditions listed below are present, **do not** route to Statute Control Unit for clearance. Instead, edit a CCC “W” and continue processing.
- Compliance (IRC) Section 6020(b)) returns
 - Secured by Examination/Collections secured by TEGE, secured by TEGE Employee Plan (EP), Exam.
 - A return with TC 59X or ICS notated on the face of the return.
 - Returns that are substitute returns prepared by Exam (SFR) in top margin of the return.
 - The return has a stamp that indicates a previous clearance by Statute Control within the last ninety days.
 - Return is a 2020 and prior original Due to COVID - 19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed in addition, any 2020 and prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again
 - Return is a 2020 and prior year original. Due to the COVID-19 pandemic and subsequent Submission Processing (SP) and Accounts Management (AM) site closures, SP and AM developed procedures to bypass AM statute clearance and be processed. In addition, any 2020 and prior year returns previously cleared by AM statute will not be returned by SP to AM to be cleared again if the 90 - Calendar day statute stamp has expired.
- (5) If any of the following computer paragraphs (CP’s) of letters are attached to a BMF return **do not** route to Statute Control Unit for clearance. Edit CCC “W” if it is determined that the return should be processed. See IRM 3.11.106.2.8, Routing Guide for Attachments, for more information
- CP 259, Master File Generated 1st TDI Notice
 - CP 959, Master File Generated 1st TDI Notice (Spanish version)
 - CP 528, Final Notice - Return Delinquency
 - Letter 112-C, Payment/Overpayment/Credit Applied; No Record of Return Filed
 - Letter 282-C, Return Not Received: Copy Requested/Received
- (6) If a return is received with a Form 12412, Operations Assistance Request (OAR), from TAS and is a potential statute control return but is not stamped

3.11 Returns and Documents Analysis

“Cleared by Statute”, give it to the lead. The lead will contact the TAS employee listed on the OAR for rejection of the OAR and then send back to TAS for clearance by the Statute Unit.

Note: If the return is within 90 days of the statute expiration date, advise the TAS employee of such and route the return directly to statute for clearance.

(7) Statute returns are unprocessable until they are cleared by Statute Control:

If	Then
The return is numbered	<ol style="list-style-type: none"> Edit Action Code 310 on the return (Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident of the United States, Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return and Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States. <ul style="list-style-type: none"> “For all other forms (including, but not limited to Form 706-A, United States Additional Estate Tax Return, Form 706-D, United States Additional Estate Tax Return - Under Code Section 2057, Form 706-QDT, United States Estate Tax Return for Qualified Trusts, Form 706-GS(D), United States Additional Estate Tax Return - Under Code Section 2057 and Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations, ”) “edit CCC “U” on the return.” Leave the return in the batch and continue processing. Edit Action Code 211, 215, 225, or 226 on Form 706, Form 706-NA, Form 709, and Form 709-NA, Use CCC “U” for all other returns.
The return is unnumbered	<ol style="list-style-type: none"> Do not continue processing. Pull the return from the batch. Attach Form 4227, Intra-Sc Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to Statute Control Unit.

(8) Edit CCC “W” if the return was cleared by Statute Control Unit. Statute will stamp or indicate clearance on the front of the return.

(9) Statute stamps “No Statue Issue” or shows clearance on the front of the return. Follow the table below to determine if a CCC “W” is needed:

If	And	Then
The return received date is two years and nine months or more after the return due date	The return is stamped, “No Statute issue”, “Statute N/A”, or a similar statement indicating there is no statute issue	Edit a CCC “W”.

If	And	Then
The return received date is less than two years and nine months from the return due date	The return is stamped, "No Statute issue", "Statute N/A", or a similar statement indicating there is no statute issue	Do not edit a CCC "W".

3.11.106.10.11

(1) Edit CCC "X":

(01-01-2019)

CCC "X" - Return**Settlement Frozen**

If	Then
Taxpayer has requested part of the refund be applied to another account	<ol style="list-style-type: none"> 1. Edit CCC "X". 2. Photocopy Pages 1 and 2 of the return. 3. Prepare Form 3465, Adjustments Request, Prepared on original Return. <ul style="list-style-type: none"> • Attach photocopy and forward to Accounts Management. 4. Notate "Form-3465", Adjustment Request, Prepared on original Return.
There is "no reply" to a correspondence and a refund is due	Edit CCC "3" as well.

3.11.106.10.12

(01-01-2025)

CCC "Y" - Designates a Yield Condition

(1) The CCC "Y" is used by different programs to designate a "yield" condition (and is used by other BMF programs to represent a change in the accounting period). However, for the Form 706, Form 706-NA, Form 709, or Form 709-NA, CCC "Y" designates a yield condition for 4 entirely different reasons.

(2) Edit a CCC "Y" when any of the following conditions apply:

- It is an **"Assistance Needed/Special Handling"** return. (2011 Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return with a Date of Death in 2011 only.)
- It is a **"Combat Zone"** return. (Form 706 series only.)
- It is an **"Early Filed"** return. (Form 709, or Form 709-NA). See (4) below.
- It is a **"Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return." from a non resident alien taxpayer.**
- If the TS Submission Processing Liaison for TAS issues walks a return through Code and Edit; then, in addition to normal editing: (1) Edit CCC "O" to freeze the refund and (2) Edit CCC "Y" to route the return to ERS. See IRM 3.11.106.2.4, Taxpayer Advocate Service (TAS).

(3) The following information pertains to Combat Zone returns:

If	Then
A decedent is killed in action or died as a result of wounds, disease or injury received while serving in a Combat Zone	<ol style="list-style-type: none"> 1. Edit CCC "Y". 2. The decedent is entitled to lower estate tax per (IRC) Section 2201 and 2011(d). 3. The tentative tax equals 125% of the maximum allowable state death tax credit. 4. All other credits against estate tax (including unified/applicable credit) apply to these returns.

(4) The following information pertains to "Early Filed remittance returns":

If	Then
A gift was given in 2024 and the return is filed in 2024 but the return is not due until April 15, 2025)	<ol style="list-style-type: none"> 1. Edit CCC "Y". 2. The return cannot be processed until after December 31, 2022; post it as the month actually received. For example, if the return is received in January 2023, post it as 2301, etc. 3. This applies to remittance returns. See Figure 3.11.106-5, Computer Command Code.

DRAFT **Y** **Edit CCC "Y" on early filed remittance returns.** **0050913440004-5**

Form **709** United States (Transfer) Tax Return OMB No. 1545-0020

Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form709 for instructions and the latest information. **2504** **2024**

Part I General Information

1 Donor's first name and middle initial **Philip B.** 2 Donor's last name **Adder** 3 Donor's social security number **000 00 4488**

4 Address (number and street). If you have a P.O. box, see instructions. **2420 S. Taipan Plaza** 5 Apt. no.

6 City, town, or post office. If you have a foreign address, also complete spaces below. **Dallas** 7 State **TX** 8 ZIP code **75260**

9 Foreign country name 10 Foreign province/state/country 11 Foreign postal code

12 Legal residence (domicile) 13 Citizenship (see instructions) **USA**

14 If the donor died during the year, check here ☐ and enter date of death 15 If an amended return, check here ☐ 16 If you extended the time to file this Form 709, check here ☐

17 Enter the total number of donees listed on Schedule A. Count each person only once

18a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip to 19b ☐ 18b Has your address changed since you last filed Form 709 (or 709-A)? ☐

19 Gifts by spouses to third parties. Did you and your spouse make gifts to third parties? See instructions. (If the answer is "Yes," complete Part III on page 2.) ☐ **RECEIVED 04142025 KANSAS CITY, MO IRS-KCSC**

20 Have you applied a deceased spousal unused exclusion (DSUE) amount received from a predecessor spouse to a gift or gift?

DRAFT **\$1.00** **Page 3**

SCHEDULE A Computation of Taxable Gifts (including transfers in trust) (see instructions)

A Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation ☐ Yes ☐ No

B If you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period, check here ☐ See instructions. Attach a statement.

Part I—Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions.

(a) Item number	(b) Donee's name and address	(c) Relationship to donor (if any)	(d) Description of gift	(e) Donor's adjusted basis of gift	(f) Date of gift	(g) Value at date of gift	(h) For split gifts, enter 1/2 of column (g)	(i) Net transfer (subtract col. (h) from col. (g))	Check boxes where applicable			
									(j) 2632(b) election out	(k) Charitable gift	(l) Deductible gift to spouse	(m) 2652(a)(3) election
	Patrick Adder			50,000	1/16/25	50,000	25,000		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Paula Adder			50,000	1/16/25	50,000	25,000		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Pamela Adder			50,000	1/16/25	50,000	25,000		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Gifts made by spouse—complete *only* if you are a spouse.

EARLY FILED RETURN FOR TAX YEAR 2025

REMITTANCE IS INDICATED ON PAGE 1, FORM 709

Figure 3.11.106-5 Computer Condition Code

- (5) Edit a CCC "Y" on Form 709, Form 709-NA early filed returns and Amended returns.

3.11.106.10.13

(01-01-2016)

CCC "3" - No Reply to Correspondence-Suppress Credit Interest

- (1) Edit CCC "3" when either the taxpayer fails to respond to correspondence or when correspondence is returned undeliverable. It will suppress credit interest from being generated.

3.11.106.10.14
(01-01-2025)

**CCC "7" - Reasonable
Cause Statement Denied**

- (1) The Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G, will make all determinations of reasonable cause for all Form 706, series returns and Form 709, series returns.
- (2) If a Compliance Services representative visits Code and Edit for an onsite review for determination(s) of reasonable cause, proceed as follows:
 - a. Edit the appropriate CCC on the return per Compliance Services instructions.
 - b. Continue normal processing of the return.

Note: Unless Examination has determined that an on site visit by Compliance Services personnel is needed, there will be no need to determine whether a CCC "7" is appropriate or not.

3.11.106.11
(01-05-2024)

**Taxpayer
Correspondence General**

- (1) All Taxpayer Correspondence include the following :
 - a. All written communication from a taxpayer or their representative, excluding tax returns, whether solicited or unsolicited.
 - b. Written communication which requests information, including requests attached to tax return.
 - c. Written communication, including annotated notice responses, that provide additional information or dispute a notice.
- (2) A written referral resulting from taxpayer telephone contact or walk-in inquiry (although not included in the definition of taxpayer correspondence) should be handled in adherence to the guidelines contained in IRM 1.10.1, The IRS Correspondence Manual.
- (3) Timeliness guidelines for acknowledging and working taxpayer correspondence as outlined in IRM 3.30.123, Processing Timeliness Cycles, Criteria and Critical Dates, must be followed.

3.11.106.11.1
(01-01-2023)

Issuing Correspondence

- (1) Issue correspondence to resolve any conditions causing the return to be unworkable or unprocessable.

Note: Do not correspond on returns prepared by Collections, (IRC) Section 6020(b) or by Examination "Substitute for Return" SFR

- (2) If the return is incomplete and appears to be a duplicate, give the return to the lead. The lead research for a Transaction Code (TC) 150 and any other information necessary to determine if the return should continue to be processed. If research determines a duplicate return, IRM 3.11.106.10.5.1, Amended Returns, and continue processing. A duplicate return could include any of the following:
 - A one page return, with or without a signature.
 - Incomplete returns indicating "Payment Only"
 - Incomplete returns indicating they have previously e-filed.

Note: This list is not all inclusive. Tax examiners may see other unusual documents not addressed in this subsection or in other areas of the IRM.

- (3) Examine the return for **all** unprocessable conditions before initiating correspondence.

If	And	Then
The return needs correspondence	requires a response	<ol style="list-style-type: none"> 1. Complete Correspondence Action Sheet, or other approved Correspondence Action Sheet indicating the letter number (e.g., Letter 180C, Gift Tax Return Incomplete for Processing Form 709, 709-NA and Form 709-A, Letter 3463C, Missing Information Request to Process Business Returns or (1408-C) with appropriate paragraphs. Note: Some paragraphs may require fill-ins to enter, such as tax period, form number, Document Locator Number (DLN), etc. 2. Attach the approved correspondence action sheet or other approved Correspondence Action Sheet to the front of the return below the Entity area. 3. Edit Action Code 211 on Form 706, Form 706-NA, Form 709, and Form 709-NA.. <ul style="list-style-type: none"> • Use CCC "U" 4. Finish editing the return and leave the return in the batch.
Return needs correspondence	does not require a response	<ol style="list-style-type: none"> 1. Complete an approved, correspondence action sheet or other approved Correspondence Action Sheet indicating the letter number, MFT, and the appropriate paragraphs. Note: Some paragraphs may require fill-ins to edit, such as tax period, form number, DLN, etc. 2. Photocopy and attach an approved, correspondence action sheet, or other approved Correspondence Action Sheet below the Entity areas on the front of the return. Be sure the name and address shows clearly above the Form 3696, Correspondence Action Sheet or other approved Correspondence Action Sheet. 3. Forward the copy to the Correspondence area. 4. Edit an Action Trail (e.g., "Letter 180C SENT") in the lower left corner going vertically up the side of the return. 5. Finish editing the return and leave in batch.

Note: There are more campus exclusive letters. They are for processing specific forms or conditions. Go to the lead or manager for copies of these letters.

3.11.106.11.2

(01-01-2016)

**Fact of Filing -
Transaction Code 59X**

(1) The following information pertains to TC 59X:

If	Then
An unnumbered return is withdrawn from the workflow for correspondence	<ol style="list-style-type: none"> 1. Input through IDRS, (no later than 3 weeks before the delinquency check) a fact of filing to alter the normal delinquency check. 2. Annotate the transaction and closing codes input in the middle left margin of the return. 3. Using Command Code FRM49 BB, the codes are as follows: <ol style="list-style-type: none"> a. TC 599-17 Unprocessables Tax Return. b. TC 599-18 Return in progress on or after the program completion date.
The return is being sent back to the taxpayer	The above instructions do not apply. TC 599 is not necessary.

3.11.106.11.3
(01-14-2025)

Use of Fax for Taxpayer Submissions

- (1) Taxpayer may send tax information in via fax as part of return perfection even when submitting signature. In circumstances where contact with the taxpayer has been documented, **fax signatures are acceptable**.
- (2) Contact with the taxpayer may be by telephone or correspondence. Follow local procedures to decide which method of contact to use.
- (3) Indicate the fax paragraph on the approved Correspondence Action Sheet. To inform taxpayer of the fax options

Caution: Before disclosing any tax information, you must be sure you are speaking with the taxpayer or authorized representative. See the Taxpayer Authentication guidelines in IRM 21.1.3, Operational Guidelines Overview. Also, before leaving any messages on a taxpayer's answering machine, review IRM 21.3.8.4.1.6, Leaving Information on Answering Machines/Voice. Fax procedures contained in IRM 10.5.1.6.9.4, Facsimile Transmission of Tax Information, must be reviewed prior to faxing confidential information to the taxpayer.

- (4) Use the following resources to make sure you are speaking with the taxpayer or authorized representative before disclosing any tax information:
 - IRM 21.1.3.2.3, Required Taxpayer Authentication.
 - IRM 21.1.3.2.4, Additional Taxpayer Authentication.
- (5) Before leaving any messages on a taxpayer's answering machine, review:
 - IRM 10.5.1.6.7.2, Answering Machine or Voice mail.
 - IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance

3.11.106.12
(01-01-2025)

General Editing Guidelines

- (1) General instructions eliminate repetition of the same instructions for each return. If the general instructions and the specific instructions conflict, follow the specific instructions.
- (2) Do not edit a vertical line, 00, dash or decimal point in a dollars and cents field when the taxpayer has entered dollars only.

- (3) Do not edit brackets or parentheses around amounts clearly indicated to be negative by the presence of a minus sign (-).

Reminder: It will be necessary to bracket negative amounts when editing negative entries on transcription lines (i.e., computing and editing a line entry, editing a missing line entry, etc.).

- (4) Received date is edited in MMDDYY format.
- (5) Document Perfection should arrange Pages 1, through 4 of Form 706, United States Estate (and Generation -Skipping Transfer) Tax Return, in sequential order to facilitate transcription entry. For detailed sequencing instructions, see IRM 3.11.106.18(1). For Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, see IRM 3.11.106.23 sequencing of pages 1 through 5 for tax years 2013 through 2023 and, Pages 1 through 10 for tax year 2024 and subsequent. For Form 709-NA, United States Gift (and Generation Skipping Transfer) Tax Return of Non Resident Not a citizen of the United States, see IRM 3.11.106.29 Pages 1 through 8 for tax year 2024 and subsequent.
- (6) If a current/prior year return is filed on a tax form for other than the appropriate tax year, convert the tax return to the current year format using the prior year conversion tables.
- (7) If a current year return is filed on a 2005 or prior year tax form, renumber the prior year return to comply with current year line numbers.
- (8) If a current year tax form is used to report prior year tax information, edit the tax period to reflect the prior year.
- (9) If the prior year return is filed on the correct/incorrect prior year tax form, renumber the prior year form to current year format.

3.11.106.12.1
(01-01-2025)
Edit Marks

- (1) Edit marks are edited on the return for transcription to the Automated Data Processing (ADP) System through Integrated Submission and Remittance Processing (ISRP) system. Enter edit marks in brown, red, orange, purple, or green pencil or pen.
- (2) Only edit items on the return that are for transcription except where specific instructions require editing of a non-transcribed item. Leave lines blank if the entry would be a zero amount unless otherwise instructed.
- (3) Do not obliterate, alter, or erase the original entry on a return when deleting or correcting an entry. Always exercise care to ensure that the original entry remains legible. Perfected entries provide a legible "edit trail" for anyone who may work with the return later.
- (4) Do not re-edit edit marks entered by other areas, such as Collections, Entity Control or Accounts Management, except to place the marks in the correct area or perfect for legibility.

Exception: Photocopied Returns.

- (5) Photocopied Returns - Re-edit or underline any valid, black edit marks. See IRM 3.11.106.2.7, Correspondence Imaging Inventory (CII) Returns, and IRM 3.11.106.4.10 Re-Entry Document Procedures.

(6) For a description of specific edit marks, see the table below:

Edit Mark	Description
"X"	Deletes tax data or indicates do not transcribe an item. For example, if deleting an original entry, edit an "X" to the left of the entry to delete. Edit the correct entry to the left or above the "X"
"/" slash	Indicates do not transcribe a form or schedule.
"// \$"	Identifies the beginning and ending of a foreign country code in the entity area. For example, "/EI/\$" is edited for "Ireland" or "/GM/\$" is edited for "Germany".
"c/o" or "%"	Indicates an "in-care-of" name for transcription.
Circle	Indicates do not transcribe an entry. Also, deletes entity data or a Received Date. Note: If the taxpayer circles an entry, edit the entry.
Underline	Identifies an entry for transcription(e.g., Name Control, Tax Period).
Arrow	Indicates the correct placement of a misplaced entry. Use an arrow if the misplaced item is close to the correct line and there is no question where the entry belongs. Note: Use a double arrow to identify the same figure for transcription in two different places (along with any required transcription data between the two arrows).
Check Mark	Indicates that an entry was manually math verified and is correct.

Edit Mark	Description
Bracket/Parenthesis	Indicates a negative numerical amount. Note: Code and Edit is not required to bracket negative amounts when brackets are preprinted on the form or schedule or when the taxpayer clearly indicates a negative amount with brackets or minus sign (-). Bracket negative amounts when editing negative entries on transcription lines (e.g., computing and editing a line entry, editing a missing line entry).
Vertical Line or Decimal Point	Indicates the separation of dollars and cents if no distinction has been made by the taxpayer.
Zero, Dash, None or N/A	“ZERO”, “DASH” “NONE” or “N/A” are valid entries except when specific instructions require editing of an entry.
Rocker	Indicates the amount paid when drawn under a remittance amount.

3.11.106.13
(01-01-2025)
Received Date

- (1) The date a document is received in the Campus or the IRS Office is the date stamped as the “IRS Received Date”.
- (2) All returns require an IRS Received Date.
- (3) The IRS Received Date may or may not be stamped on the face of the return.
- (4) A valid IRS Received Date Stamp may consist of the following:
 - The word “Received”,
 - Month (alpha or numeric),
 - Day (for example “1” or “01”),
 - Year -4 digits,
 - “Area Office”, “Campus”, “Field Office”, “Taxpayer Assistance Center” (TAC), plus the city, location, or functional area within one of these sites (e.g., Compliance Centralized Specialty Tax, Examination, Image Control Team (ICT). Correspondence Imaging Inventory (CII), Accounts Management (AM), etc.)

Exception: Not all IRS offices are designated places for filing, and not all IRS employees are authorized to accept a tax return for processing. If a return contains a received date stamp from other than a Taxpayer Assistance Center (TAC), Lockbox, or IRS campus (Compliance, Accounts Management, or Submission Processing (SP)), circle out the invalid received date and edit the correct received date according to instructions below. For example, returns received by the Taxpayer Advocate Service (TAS) or the IRS Office of Chief Counsel are not properly filed and a received date by that office is not the “IRS Received Date”.

- (5) If the IRS Received Date stamp is not present or the date is illegible or invalid, edit the IRS Received Date in MMDDYY format in the middle of page 1 of the return. Edit the IRS Received Date according to the following priority:
- a. Earliest IRS received date stamp
- Note:** Earliest received date stamp by Submission Processing Campus, Area Office, U.S. Consulate, or Revenue officer.
- b. Earliest legible U.S. Post Office, Private Delivery Service, or foreign postmark.
 - c. Service Center Automated Mail Processing System (SCAMPS) digital date.
 - d. Signature date, if within the current year.
 - e. Julian Date minus 10 days.
 - f. Current date minus 10 days.

Note: Follow tables below for determining the received date.

Reminder: Check any envelope attached to the return for remittance. If found, hand carry remittance to manager.

(6) Editing the IRS Received Date:

If	Then
	The return is considered timely, do not edit.
Two or more dates stamped on the return,	<div>1. Use the earliest IRS Received Date stamped on the return. See Figure 3.11.106-8, Received Dates</div> <div>2. Circle all other dates (handwritten or stamped) not needed for transcription.</div> <div>Note: Treat Received Dates that are circled out by another function as if they are not present.</div>
A Federal return is addressed to the IRS but delivered to a State agency,	Always use the USPS postmark (USPS or Private metered).
An envelope has two private metered postmarks,	Always use the latest private metered postmark.

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If	Then
An envelope has only one private metered postmark,	Use the private metered postmark.

(7) Determining received date from postmark date:

If	Then
An envelope is not attached,	Use the postmark date stamped on the face of the return.
A document was returned for insufficient postage,	use the postmark date that coincides with the correct delivery of the return.
The postmark is missing and the envelope is certified	<ul style="list-style-type: none"> • Look for the "USPS. Com Track & Confirm" record that has been attached to the return (should be before the envelope). • Use the "Acceptance" date on the record to determine timeliness and follow normal editing procedures. • See Figure 3.11.106-8, Received Date • If the "USPS.Com Track & Confirm" record is not attached, take no action.
An envelope has a USPS and private metered postmark,	Always use the USPS postmark.
An envelope has foreign and private metered postmark,	Always use the foreign postmark.
An envelope has more than one private metered postmark	Always use the latest private metered postmark.

(8) Taxpayer indicates attempt failed when trying to electronic file:

Note: Taxpayers are instructed to notate in red in the top margin of the return **Rejected Electronic Return** to indicate the timely filed return cannot be filed electronically. The notation could be anywhere on the return and is not required, but they are required to attach a copy of the MeF rejection notification in order to show they qualify for edited Received Date

If	And	Then
The postmark date is within 10 days of the date of the rejection.		<p>Edit the IRS Received Date to be the date of the rejection.</p> <ul style="list-style-type: none"> • For example, postmark date is 03/22/2025 and first rejection is 03/12/2025 Change Received Date to 03/12/25. <p>Note: The postmark or shipment date includes returns delivered by:</p> <ul style="list-style-type: none"> • US Postal Service (USPS) • Private delivery Service, e.g, Federal Express Corporation (FedEx) or United Parcel Service (UPS) designated by the IRS. See IRM 3.10.72, Receiving, Extracting and Sorting for a list of designated private delivery services, or • Returns with Foreign Postmark.
The postmark date is more than 10 days after the date of the rejection.		<p>Leave the IRS Received Date as is</p> <p>Example: Postmark date is 03-23-2023 and first rejection is 03-12-2023 Leave the Received Date as is.</p> <p>Exception: Change the Received Date to the postmark date if the postmark date makes the return timely.</p>
There are two rejections.	Within 10 days of one another and one is within 10 days of the postmark date,	<p>Edit the IRS Received Date to be the date of the first rejection.</p> <p>Example: Postmark date is 03-22-2023 the second rejection is 03-12-2025. The first rejection is 03-09-2025 Change the Received Date to 030923</p>

If	And	Then
There are two rejections with the time between the first rejection and the second rejection greater than 10 days.	The second rejection is within 10 days of the postmark date,	Edit the IRS Received Date to be the date of the second rejection. Example: Postmark date is 03-22-2025, the second rejection is 03-12-2023. The first rejection is 03-01-2023. Change the Received Date to 031223.
There are two rejections.	Not within 10 days of one another and not within 10 days of the postmark date,	Leave the IRS Received Date as is. Example: Postmark date is 03-23-2025 the second rejection is 03-12-2025. The first rejection is 03-01-2025. Leave the Received Date as is. Exception: Change the Received Date to the postmark date if the postmark date makes the return timely.

- (9) If a return is faxed to another area of the IRS and then sent to Submission for processing, do not edit the Enterprise Electronic Fax (EEFax) Date as the IRS Received Date. Edit a Received Date according to normal procedures.

Caution: Do not use the E-Fax Date as the IRS Received Date.

3.11.106.13.1
(01-01-2024)

return filed under an extension of time as well as to returns subject to regular filing requirements, except that interest is not exempt for the extension period of time.

3.11.106.13.1.1
(01-01-2025)

- (1) All received dates on every Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, with an amount greater than zero on Line 18, Page 1, Part 2, must be verified using the following table:

Note: Form 706, is due exactly 9 months to the day of the Date of Death.

If	Then
or before the due date of the return	Consider the return timely and change the IRS received date to the postmark date. <ul style="list-style-type: none"> For example: If the return is due July 1, and: <p>timely filed.)</p>
Estate and Gift Tax returns are erroneously addressed to state agencies	Returns will be date stamped when received with current IRS received date.
Returns that were correctly addressed but erroneously delivered by the U.S. Postal Service to a state agency	If original envelope bears timely postmark or timely date stamp by the state agency, return will be considered timely filed.
Envelope was erroneously addressed	DO NOT change the IRS date stamp.
More than one date is stamped	1. Use the earliest date 2. Circle out all other dates
Editing received date on return	See exhibits for where to edit received date: <ul style="list-style-type: none"> Exhibit 3.11.106-1, Form 706 United States Estate (and Generation-Skipping Transfer) Tax Return. Exhibit 3.11.106-2, Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of Nonresident Not a citizen of the United States. Exhibit 3.11.106-11, Form 709 United States Gift (and Generation-Skipping Transfer) Tax Return. Exhibit 3.11.106-12, Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States.

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3.11.106.14
(01-01-2025)
Signature

(1) A signature and jurat is required on all returns **except** the following:

- a. Returns prepared under (IRC) Section 6020(b), Prepared by Collections. These returns must be signed by a Compliance Function Representative. See IRM 3.11.106.4.11.1, IRC 6020(b) - Prepared by Collection.

Note: Accept electronic or typed revenue officer (RO) signatures as valid on the return.

- b. Returns prepared by Examination, for example Substitute for Return. "SFR" or "SUBSTITUTE RETURN"

Note: If the TRPRT print states "TRPRT Print Do Not Process" in the top margin circle the words "Not Process"

- c. Dummy returns prepared by the IRS.
- d. Returns filed under IRC 501(d) (Religious or Apostolic Organization)

- e. Returns attached to taxpayer response to the IRS correspondence containing a jurat and taxpayer's signature. See paragraph (5) below
 - f. Re-entry returns originally filed electronically (E-File). These returns may be identified by the presence of Mod E-File printouts or "Tax Return Print (TRPRT) Do Not Process" in lieu of an actual return.
- (2) Do not correspond for a signature on "CII" returns that have Form 13596, Re-processing Returns attached. IRM 3.11.106.2.7, Correspondence Imaging Inventory (CII) Returns, for processing instructions.
- (3) If a signature is missing correspond.

Note: See IRM 3.11.106.11.1, Issuing Correspondence, for returns that are incomplete and appear to be duplicate filings.

If	Then
The return is not signed on the line designated for the taxpayer's signature	<ol style="list-style-type: none"> Edit Action Code 225 or Action Code 226 if corresponding for signature only. Leave in batch and continue processing.
The jurat is not present on the line designated for the taxpayer's signature (non-standard return)	<ol style="list-style-type: none"> Edit Action Code 225 or Action Code 226 if corresponding for signature only. Leave in batch and continue processing.
<p>"The return is photocopied with a photocopied signature (not original/ink signature)"</p> <p>Exception: If one of the following returns are mailed on or after August 28, 2020 and later, accept a digital or electronic signature. See IRM 10.10.1-2.</p>	<ol style="list-style-type: none"> "Edit Action Code 225 or Action Code 226 if corresponding for signature only." "Attach a Letter 3463C, Missing Information to Process EO Returns requesting an original/ink signature. " <p>Note: Leave a correspondence action trail in lower left hand margin indicating Letter 3463C, Missing Information Request to Process Business Returns.</p> <ol style="list-style-type: none"> Leave in batch and continue processing.

- (4) See IRM 3.11.106.4.4, "Unprocessable Conditions Form 706, "United States Estate (and Generation-Skipping Transfer) Tax Return" and Form 706-NA, "United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States"", for frivolous returns instructions if the jurat is altered or stricken (crossed out).
- (5) Accept a "signature declaration" (a signature with jurat obtained through the IRS correspondence) if attached to the return.
- a. See IRM 3.11.106.4.4, "Unprocessable Conditions Form 706, and, Form 706-NA", for frivolous returns instructions if the "signature declaration" is altered or stricken (crossed out).
 - b. If the taxpayer responds with a self-prepared signature declaration, it must contain the same language as the jurat on the tax return; i.e., "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** (Form

706), United States Estate (and Generation-Skipping Transfer) Tax Return, **DONOR**, -Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, and Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States, IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE”.

- (6) Tax examiners are not handwriting experts. 26 Code of Federal Regulations (CER) 301.6064-1 allows the “IRS” to presume that the signature on a return, statement, or other document is the true signature of the person who actually signed the document.

Note: Do not accept a “✓” or “X” on the signature line as a valid taxpayer signature.

- (7) Correspond one time for the signature.
- (8) If one of the following returns are mailed on or after August 28, 2020, accept a digital or electronic signature for.

Note: Since most companies now have electronic signatures, if it appears it is a electronic or digital signature, accept.

- 706, United States Estate (and Generation-Skipping Transfer) Tax Return
- 706-A, United States Additional Estate Tax Return
- 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions
- 706-GS(D-1), Notification of Distribution from a Generation-Skipping Trust
- 706-GS (T), Generation-Skipping Transfer Tax Return for Terminations
- 706-QDT, United States Estate Tax Return for Qualified Domestic Trust
- 706 Schedule R-1, Generation Skipping Transfer Tax
- 706-NA United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States
- 709, United States Gift (and Generation-Skipping Transfer) Tax Return
- 709-NA United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States

3.11.106.15
(01-01-2025)
Paid Preparer Section

- (1) The Paid Preparer section is located below the Signature area at the bottom of Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States, Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations, Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, and Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States.

3.11.106.15.1
(01-01-2025)
Paid Preparer Checkbox Indicator

- (1) The Paid Preparer Checkbox is located next to the taxpayer signature area on Form 709, or Form 709-NA, It indicates whether the taxpayer has elected to allow the Paid Preparer to answer questions about the return as it is processed.
- (2) No action is required on amended returns.

- (3) Take the following actions when an entry is present in the Paid Preparer Check box on Form 709 or Form 709-NA Tax Returns:

If	Then
The "Yes" box is checked	Take no action.
The "No" box is checked; neither box is checked; or-both boxes are checked	Circle the Paid Preparer's Phone Number, if present.

3.11.106.15.2
(01-01-2025)
**Paid Preparer's Tax
Identification Number
(PTIN)**

- (1) The Preparer's Tax Identification Number (PTIN) is located to the right of the Preparer's signature in the PTIN box at the bottom right corner of Form 706, Form 706-NA, Form 706-GS(D), Form 706-GS(T), Form 709, and Form 709-NA United States Gift (and Generation Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States.
- (2) No action is required on amended returns.
- (3) A valid PTIN begins with the alpha "P" followed by an eight digit number (e.g., PXXXXXXX). Circle the PTIN if it is invalid, all zeros or nines.

3.11.106.15.3
(01-01-2025)
Firm's EIN

- (1) The Firm's EIN is located below the Preparer's PTIN box at the bottom right corner of Form 706, Form 706-NA, Form 706-GS(D), Form 706-GS(T), Form 709, and Form 709-NA .
- (2) No action is required on amended returns.
- (3) The Firm's EIN is a 9 digit number. Circle the EIN if it is invalid, all zeros or nines.

3.11.106.15.4
(01-01-2025)
**Paid Preparer Phone
Number**

- (1) The Paid Preparer's Phone Number is located below the Firm's EIN (EIN for 2009 and prior revisions) at the bottom right corner of Form 706, Form 706-NA, Form 706-GS(D), Form 706-GS(T), Form 709, and Form 709-NA , (Page 1).
- (2) No action is required on amended returns or if the number is more than 10 digits.
- (3) If the Paid Preparer's Phone Number is illegible or less than 10 digits, circle the phone number.

3.11.106.16
(01-01-2025)
Tax Period

- (1) All returns must have a tax period. Edit the tax period at the top of the form for Form 706, Form 706-GS(D), Form 706-GS(T), Form 706-NA, Form 709, or Form 709-NA and **only**, in YYMM format.

If	Then
The return is for the current processing year	No editing is necessary.
The taxpayer has notated a tax period other than the preprinted year on the return (this is not a current year return)	Edit the tax period based on the taxpayer's indication.
The tax period is missing, incomplete, or illegible	<ol style="list-style-type: none"> 1. Review the return or attachments for the correct period. 2. If found, edit the tax period to the right of the form (in the area under the form title) in YYMM format. 3. If unable to determine the tax period after searching the return and attachments, process the return for year currently being processed.

- (2) The following information pertains to tax period editing for Form 706, Form 706-GS(D), Form 706-GS(T), Form 706-NA, Form 709 or Form 709-NA

If	Then
Editing tax period	<ol style="list-style-type: none"> 1. Do not edit the tax period on Form 706-GS(D), Form 706-GS(T), Form 709, Form 709-NA, if it is for the current tax period. 2. If editing is required (for other than the current tax period), edit at the top of the return in YYMM format.

3.11.106.16.1
(01-01-2025)

Tax Period - Early Filed Returns

- (1) An Early Filed Return is defined as a return whose IRS received date is prior to the tax period ending date.
- (2) **Do Not Process** Form 706, with the date of death for current year January to June of said year processing. IRM 3.11.106.2 General Information (2) for processing instructions.
- (3) Never send back an Early Filed return to the taxpayer.

If	Then
The return is early filed and is not a "Final"	<ol style="list-style-type: none"> 1. Edit CCC "U" or Action Code 480 on the return. 2. Route the return to Rejects, using Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, to suspend the return and note Early Filed Return.
The return is early filed and a "Final"	Edit CCC "F".
Early Filed Return Without Remittance	<ol style="list-style-type: none"> 1. Edit CCC "U" or Action Code 480 on the return. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and note "Early Filed". 3. If unable to determine tax period, prepare Form 3696, Correspondence Action Sheet or other approved Correspondence Action Sheet, to correspond for the correct tax period. <ol style="list-style-type: none"> a. If the taxpayer replies that the tax period is correct as it was originally filed, (i.e., Form 706, Form 706-NA, Form 706-GS(D), or Form 706-GS(T), suspend the return until January of the year due. b. If there was NO reply to correspondence, suspend the return until January of the year due. c. If the taxpayer replies that the form (i.e., Form 706, Form 706-NA, Form 706-GS(D), Form 706-GS(T), was for the previous year, correct the tax period 0X12, delete CCC "U" or Action Code, and process the return.
Early Filed Return With Remittance	<ol style="list-style-type: none"> 1. Edit CCC "U" or Action Code 480 on the return. 2. Attach to front of return Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and note Early Filed. 3. If unable to determine tax period, prepare Form 3696 Correspondence Action Sheet or other approved Correspondence Action Sheet. Attach to the front of the form (i.e., Form 706, Form 706-NA, Form 706-GS(T), Form 706-GS(D). <ol style="list-style-type: none"> a. If the taxpayer replies that the tax period is correct as it was originally filed, (i.e.,) Form 706, Form 706-NA, Form 706-GS(D), or Form 706-GS(T), suspend the return with action code 480 .Attach to front of return Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and note Early Filed b. If there was NO reply to correspondence, suspend the return until the year the return is due. c. If the taxpayer replies that the return was for the previous year, correct the tax period 0X12, delete CCC "U" or Action Code, and process the return. 4. If a remittance is attached, give to your manager.

- (4) See IRM 3.11.106.23.6, Tax Period Form 709, for instructions for tax period editing.

3.11.106.17
(01-01-2019)

**Entity Perfection -
General**

- (1) The entity of a tax return identifies the taxpayer on the business master file. The entity area of the return contains the following:
- Social Security Number (SSN)**
 - Name
 - "In-care-of" name can be identified by the words **in care of**, or the symbols **c/o** or **%** (percent). Ensure the **in care of** name is the proper location.
 - Address

3.11.106.17.1
(01-01-2025)
Bankruptcy

- (1) If the "Form 706" series, Form 709, or Form 709-NA indicates bankruptcy (e.g. shows) "RECEIVER" "TRUSTEE" OR "DEBTOR IN POSSESSION") in the entity area or on an attachment, route to Entity Control using local procedures or Form 13934, "Entity Document /C&E Merge Transmittal".

3.11.106.17.2
(01-01-2025)

**Entity Perfection - Social
Security Number (SSN)**

- (1) The SSN is a 9 digit number (XXX-XX-XXXX) assigned to identify the taxpayer.
- (2) Determine the **SSN** as follows:

If	And	Then
SSN is missing	You can determine the correct SSN from the attachments and/or schedules	Edit the SSN to the appropriate location.
	Unnumbered	<ol style="list-style-type: none"> Remove return from batch. Attach Form 4227, Intra-SC or Reject or Routing Slip, or Form 10886, Reject Routing Slip, to front of return or follow local procedures. Forward to Entity Control for SSN assignment.
The SSN is either a PTIN or Individual Taxpayer Identification Number (ITIN)	Numbered	<ol style="list-style-type: none"> Edit Action Code 320. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, to front of return for routing to Entity Control and leave document in batch.
Multiple SSN's are present	Unnumbered	<ol style="list-style-type: none"> Remove return from batch. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, to front of return or follow local procedures. Forward to Entity Control for SSN assignment.

If	And	Then
Multiple SSN's are present	Numbered	<ol style="list-style-type: none"> 1. Edit Action Code 320. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, to front of return and leave in the batch.
The SSN contains any of the following conditions and cannot be determined from attachments and/or schedules: <ul style="list-style-type: none"> • Illegible • Missing • Other than 9 digits • All zeroes or, • All nines 	Unnumbered	<ol style="list-style-type: none"> 1. Edit Action Code 320 2. Attach Form 4227, Intra-SC Rejecting or Routing Slip, or Form 10886, Reject Routing Slip, to front of return or follow local procedures.
The SSN contains any of the following conditions and cannot be determined from attachments and/or schedules: <ul style="list-style-type: none"> • Illegible • Missing • Other than 9 digits • All zeroes or, • All nines 	Numbered	<ol style="list-style-type: none"> 1. Circle out all illegible SSN's, zeroes or nines. 2. Edit Action Code 320. 3. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, to front of return and leave in the batch.
PENDING, APPLIED FOR , etc., is indicated in the SSN area	Unnumbered	<ol style="list-style-type: none"> 1. Research IDRS. 2. If not found, route to Entity Control. Using Intra-SC Form 4227, Reject or Routing Slip, or Form 10886, Reject Routing Slip, and edit Action Code 320.
PENDING, APPLIED FOR , etc., is indicated in the SSN area.	Numbered	<ol style="list-style-type: none"> 1. Edit Action Code 320. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, to front of return and leave in the batch.

Note: Action Code 320 is valid on Form 706, Form 706-GS(D), Form 706-GS(T)), Form 706-NA, Form 709, and Form 709-NA. All other returns, Form 706-A, Form 706(D), Form 706-CE, Form 706-GS(D-1), and Form 706-QDT) are processed through a manual correction system and CCC "U" should be used on these returns.

3.11.106.17.3
(01-01-2025)

Entity Perfection - Name Control

- (1) The name control consists of 4 characters or less:
- a. Valid characters are alpha, numeric, ampersand (&), hyphen (-) and blank. However, blanks are only valid in the last 3 positions.
 - b. Disregard the word "THE" in the name control only when followed by more than one word.

- (2) See Document 7071-A, BMF Name Control Job Aid, to determine the name control.
- (3) Edit the name control as follows:

If	And	Then
Able to determine the name control		Underline the name control.
Unable to determine the name control	Unnumbered	<ol style="list-style-type: none"> 1. Research IDRS. 2. If found, edit to the proper location. 3. If not found, route to Entity Control following local procedures.
Unable to determine the name control	Numbered	<ol style="list-style-type: none"> 1. Edit Action Code 352. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and leave in the batch.

Note: “Action Code 352 is valid on Form 706, Form 706-GS(D), Form GS(T), Form 706-NA, Form 709, and Form 709-NA. All other returns (Form 706-A, Form 706-D, Form 706-CE, Form 706-GS(D-1), and Form 706-QDT are processed through a manual correction system and CCC “U” should be used on these returns.”

3.11.106.17.4
(01-01-2024)

**Entity Perfection -
“In-Care-of” Name**

- (1) An “in-care-of” name can be identified by the words “in care of” or the symbols “c/o” or “%” (percent).
- (2) Ensure that the “in-care-of” name is located above the street address:

If	Then
The “in-care-of” name is located below the street address	Arrow the “in-care-of” name above or before the street address. Do Not arrow the “in-care-of” name to the Primary name line area.
The “in-care-of” name is shown on an attachment	Edit the in-care-of name above the street address beginning with the “%” or “c/o” in the first position.
An “in-care-of” name is changed but there is no indication of an address change	Edit the in-care-of name as shown above.

Note: Always circle out the **in-care-of** symbol (% or c/o) if it is present with an address and not followed by an in-care-of-name or business. Do not use the ampersand (&) and the percent sign (%) when editing address information.

3.11.106.17.5
(01-05-2025)

**Entity Perfection -
Domestic Address**

- (1) Perfect the address when the mailing address (Street or PO Box) is not easily identified.

Exception: Do not perfect the address on amended returns (CCC “G”).

(2) Perfect the address as follows:

If	And	Then
The address contains information other than a street address or PO Box		No perfection is necessary Integrated Submission and Remittance Process (ISRP) will enter the complete address.
An attachment shows the address was changed,		Edit the new address in the Entity section of the return.
Form 8822, Change of Address, is attached	Information is the same	Take no action.
Form 8822, Change of Address, is attached	Information is different	Detach Form 8822, Change of Address and route to Entity Control following local procedures.
Both a PO Box and a street address are shown		<ol style="list-style-type: none"> 1. Notate “TC 014” in the upper left margin. See Figure 3.11.106-6, Entity Edit Marks. 2. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.:</p>
Two street addresses are shown		<ol style="list-style-type: none"> 1. For Form 706 Series and Form 709 series returns, underline the first street address and circle the second address. 2. Notate “TC014” in the upper left margin. 3. Pull the return for research by the Code and Edit Research Clerk for the correct address 4. If address on IDRS matches one of the address on the return, underline the correct address.
Two PO Boxes are shown		<ol style="list-style-type: none"> 1. For Form 706 series and Form 709 series returns, underline the first PO Box. 2. Notate “TC014” in the upper left margin. 3. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>
One street address is shown	The taxpayer changed the address to a PO Box	<ol style="list-style-type: none"> 1. Notate TC014 in the upper left margin. 2. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>

If	And	Then
The city and state or address, are not shown on the return but are shown on an attachment		Edit the full address in the Entity section of the return.
The ZIP Code is missing or illegible	Is not available from the return or attachments	See Exhibit 3.11.106-25, State Codes and ZIP Codes for determining ZIP Code. See Figure 3.11.106-6, Entity Edit Marks.
Only the first 3 digits of the ZIP code can be determined		Edit "01" for the fourth and fifth digits.
It is necessary to edit the street address		See Exhibit 3.11.106-24, Address/Street Abbreviations for Current Address/Street Abbreviations.
If no address is found on the return or attachments.	Is not available from the return or attachments	Give return to clerk to research IDRS for a valid address. If found edit the address on the return in the Entity Section.

Note: Always circle out the "in-care-of" symbol ("c/o" or "%") if it is not followed by an in-care-of name (individual or business). Do not use the ampersand (&) and the percent symbol (%) when editing address information.

- (3) The U.S. Postal Service established new address requirements for Army Post Office (APO), Domestic Post Office (DPO), and Fleet Post Office (FPO) addresses. If an address appears in the old format, such as APO New York, NY 091XX, convert to the new state code abbreviation (APO AE 091XX) based on the following ZIP Codes:

ZIP Code	Address	Abbreviation
340XX	APO/DPO/FPO	AA
090XX-098XX	APO/DPO/FPO	AE
962XX-966XX	APO/DPO/FPO	AP

Form 706
(Rev. August 2019)
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 instructions). To be filed for decedents dying after December 31, 2018.
► Go to www.irs.gov/Form706 for instructions and the latest information.

OMB No. 1545-0015

TC 014 d Executor

1a Decedent's first name and middle initial (and maiden name, if any)
VIVIAN R.

1b Decedent's last name
FINCH

2 Decedent's social security no.
000 00 2311

3a City, town, or post office; county; state or province; country; and ZIP or foreign postal code
NEW HAVEN COUNTY, CT

3b Year domicile established
1978

4 Date of birth
10/1/48

5 Date of death
7/2/24

6b 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.
**182 Pelican Way
P. O. Box 2369
HARTFORD, CT 06001**

ing the names, addresses, telephone numbers, and SSNs of the additional executors.
stered

7b Case number

Editing Procedures:
1. Underline Name Control.
2. Edit TC 014.
3. If ZIP Code cannot be found on attachments, see Exhibit 3.11.106-25 to determine ZIP Code.

Figure 3.11.106-6 Entity Edit Marks

3.11.106.17.6
(01-01-2025)

**Entity Perfection -
Foreign (International)
Address**

- (1) A foreign (international) address is any address that is not in the 50 states or the District of Columbia.
- (2) Consider returns with Army Post Office (APO)/Diplomatic Post Office (DPO)/Fleet Post Office (FPO) addresses as domestic addresses. Entity Perfection - Domestic Address.
- (3) Consider returns with addresses in the following U.S. Possessions/Territories as a foreign (international) address for processing purposes. Edit in the same way as domestic addresses.
 - a. Edit a two character alpha code for the possession name;

U.S. Possession	Abbreviation
American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
Northern Mariana Islands	MP
Palau	PW
Puerto Rico	PR
Virgin Islands (U.S.)	VI

- b. A ZIP Code must be present. Edit the appropriate ZIP Code if one is not provided. See Exhibit 3.11.106-26, U.S. Possessions and ZIP Codes.

- (4) All other foreign (international) addresses are edited the same as a domestic address with the following exceptions:
- Ensure the foreign country is the last entry in the address.
 - Circle out the foreign country and edit the country code preceded by a "/" and followed by "\$" as the last entry in the address. See Exhibit 3.11.106-27, Foreign Country Codes for Official Foreign Country Codes.
- Note:** Submission Processing BMF Foreign Address Job Aid (Number 2324-002) provides examples for editing foreign (international) addresses.
- Check if the address contains a province, state, country, or territory for the following; Australia, Brazil, Cuba, Italy, Mexico, or The Netherlands.

If	Then
A province, state or territory name is present	<ol style="list-style-type: none"> Circle out province, state or territory name. Edit appropriate abbreviation. See Exhibit 3.11.106-28, Province, State and Territory Abbreviation.
A province, state or territory name is not present	Continue editing the return.
Province, state or territory is shown in abbreviated format	Continue editing the return.

Note: There could be other countries with provinces, states, and territories not listed above, See Code and Editing BMF Tax Returns, Foreign Addresses Job Aid (Number 2324-002) for more information.

- A ZIP Code is not required on a foreign (international) address. Foreign (International) addresses use a postal code that is entered before the city or foreign country and is part of the address.

3.11.106.17.7
(01-01-2018)
**Foreign Address -
Canada Only**

- (1) In an effort to assist Compliance with workload assignment, returns filed with an address in Canada will be edited using a unique country code based on the province/territory.

If	Then
The foreign address contains a Canadian province/territory name or abbreviation	<ol style="list-style-type: none"> See table below to ensure the correct Canadian province abbreviation is present or edited to the return. Circle out the country name and Edit the appropriate country code based on the province preceded by a "/" and followed by a "\$" as the last entry in the address.

If	Then
The foreign address does not contain a Canadian province/territory name or abbreviation	<ol style="list-style-type: none"> 1. Circle the country name. 2. Edit the country code /CA/\$ as the last entry in the address.

Canadian Province/Territory Abbreviation and Country Code

Canadian Province/Territory	Province/Territory Abbreviation	Country Code
Alberta	AB	XA
British Columbia	BC	XB
Manitoba	MB	XM
New Brunswick	NB	XN
Newfoundland and Labrador	NL	XL
Northwest Territories	NT	XT
Nova Scotia	NS	XS
Nunavut	NU	XV
Ontario	ON	XO
Prince Edward Island	PE	XP
Quebec	QC	XQ
Saskatchewan	SK	XW
Yukon	YT	XY

3.11.106.18
(01-01-2025)

**Processing Form 706,
United States Estate
(and Generation-
Skipping Transfer) Tax
Return**

- (1) The following information pertains to processing Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.

Note: Form 706, Page 1, Parts 1 and 2, Page 2, Part 4, Page 3, Part 5, and new Page, Part 6 have changed for tax year 2012 (PY2013) per Work Request Notification (WRN) received 6/29/2012. Many new lines have been added as well as new Part 6 which contains all of the Portability information. All of these new lines have been requested to be transcribed by E&G Policy, Chief Counsel and Treasury. Because of this transcription request, tax examiners (TE's) will now be responsible for making sure pages 1 through 4 are identified to facilitate transcription entry. If the return is not in sequential order (pages 1, 2, 3, 4), please identify pages 2, 3, and 4 by stapling a Post-It (sticky) with the page number on it within the return. We are using this method so large returns with several pages (perhaps a will or trust) between page 2, 3, and 4 can be identified quickly by ISRP. Stapling the Post-It (sticky) to the respective page will relieve the burden of having to disassemble the returns.

- (2) In the past, Form 706, was only coded and edited on Page 1 of the return. Beginning in tax year 2013 (PY 2014), Page 4, Part 6, Section C of the return will also need to be coded and edited. Changes were made to the DSUE (Deceased Spousal Unused Exclusion) calculation in a circulation of Form 706, received on September 23, 2013. As a result of the increase in the tax rates under ATRA (American Taxpayer Relief Act), dividing the total gift tax paid or payable by 40% caused an error in the DSUE calculation (due to the increase in the tax rate). More changes were also incorporated into the instructions, specifically the Line 7 worksheet which is submitted with the Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (the worksheet is NOT edited or transcribed). Line 2 was changed to “Reserved”, so Code and Edit should edit a zero on Line 2 of Form 706, Page 4, Part 6, Section C. Due to budget constraints, programming was not able to be completed so this is the work around. ISRP is going to be instructed to field release through the line (so “0” will populate on the Error Resolution System (ERS) screens). Error Resolution System (ERS) is instructed to make sure the line shows zero.
- (3) See Exhibit 3.11.106-1, Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, for transcription fields.

3.11.106.18.1
(01-08-2020)
Entity - Form 706

- (1) The Entity portion of the Form 706 includes the following:
- Box 1a and Box 1b Decedent’s first and last name

• Box 2 Decedent’s Social Security Number (SSN)

• Box 6b Executor’s address

#

Note: If any of the above are missing or illegible, search through attachments or Research, edit findings in appropriate area.

3.11.106.18.1.1
(01-09-2023)
Decedent’s Name

- (1) The name control consists of the first 4 alpha characters of the Decedent’s last name.
- a. Blanks may be present only in the last 2 positions of the name control.

b. Ampersand (&), and hyphens (-) are the only valid non-alphabetic characters in a name control.

c. Underline the first 4 characters of the Decedent’s last name. (See Figure 3.11.106-6.) Entity Edit Marks.

d. See Document 7071-A, BMF Name Control Job Aid.

e. If name control cannot be determined, research IDRS. If no data found, use Action Code 320, use Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to Entity Control.

3.11.106.18.1.2
(01-09-2023)
Decedent’s Social
Security Number (SSN)

- (1) Nine numeric characters of the SSN must be present for all estate and gift tax returns; all nines (999999999) and zeros (000000000) will be invalid.

If	Then
Return is unnumbered and SSN is different from death certificate	Research IDRS for correct SSN.
Return is numbered and SSN is different from death certificate	Edit Action Code 320 and route to Entity Control for determination.
Return is unnumbered and other than 9 digits, multiple SSNs, missing SSN or in EIN format	Research IDRS for correct SSN.
Return is numbered and other than 9 digits, multiple SSNs, missing SSN or in EIN format	Edit Action Code 320 and route to Entity Control for determination.
Return is unnumbered and no SSN is found, or the correct SSN cannot be determined	Withdraw the return, use Form 4227, Intra - SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to Entity Control.
SSN is on return when return is sent back from Entity Control	Continue processing the return.

3.11.106.18.1.3
(01-01-2016)
Executor's Name

- (1) When there are 2 or more executor's names listed on the return, underline the first name and circle out the others.
- (2) Edit the executor's name from attachments if not present in Box 6a.

3.11.106.18.1.4
(01-01-2024)
Executor's Address

- (1) The Executor's address is found on Page 1, Box 6b, of Form 706; also check Page 2, Part 4.
Note: If more than one Executor and more than one Executor address is listed on the return, underline the address that belongs to the first Executor and circle out the others.
- (2) See IRM 3.11.106.17.5, Entity Perfection - Domestic Address, for instructions to perfect domestic addresses.
- (3) See IRM 3.11.106.17.6, Entity Perfection - Foreign (International) Address, for instructions to perfect foreign (international) addresses.

Note: Always circle out the "in care of" symbol ("c/o" or "%") if it is not followed by an in-care-of name (individual or business). Do not use the ampersand (&) and the percent symbol (%) when editing address information.

3.11.106.18.1.4.1
(01-01-2024)
Decedent's Residence (Domicile)

- (1) The decedent's residence (domicile) at time of death is found on Page 1, Part 1, Box 3a. See IRM 3.11.106.18.6.8, (County/State of Residence) for further instruction.

Note: The legal residence (domicile) of the decedent in Box 3a determines whether the return is a domestic or foreign (international) address return.

- (2) KCSPC will process all domestic domicile address returns and all foreign (international) address returns (any address that is not in 1 of the 50 states or the District of Columbia).
- (3) All U.S. Possessions are considered foreign:
- American Samoa (AS)
 - Federated States of Micronesia (FM)
 - Guam (GU)
 - Northern Mariana Islands (MH)
 - Marshall Islands (MH)
 - Palau (PW)
 - Puerto Rico (PR)
 - Virgin Islands (U.S.) - (VI)
- (4) APO/DPO/FPO addresses are not considered to be foreign (international) addresses.
- a. The Postal Service established new address requirements for APO/DPO/FPO addresses.
- b. If the old address appears (i.e., APO New York, NY 091XX) it must be converted to the new state code abbreviation based on the ZIP Code (i.e., the previous example would be converted to APO AE 091XX).

ZIP Code	Address	Abbreviation
340XX	APO/DPO/FPO	AA
090XX-098XX	APO/DPO/FPO	AE
962XX-966XX	APO/DPO/FPO	AP

3.11.106.18.2
(01-01-2017)
**Computer Condition
Codes (CCC's) - Form
706**

- (1) CCC's B, D, G, L, O, R, W, Y, X, 3 and 7 are valid for Form 706.
- (2) See IRM 3.11.106.10, Computer Condition Codes, for specific definitions.

3.11.106.18.3
(01-05-2024)
**Filing Requirements -
Form 706**

- (1) Form 706, tax returns are filed at Kansas City Submission Processing Center (KCSPC).
- (2) Form 706 must be filed for individuals with estates that have the following:

Form 706 Total Gross Estate and Year of Death

Total Gross Estate of	Year of Death
\$13,610,000 and over	2024
\$12,920,000 and over	2023
\$12,060,000 and over	2022
\$11,700,000 and over	2021
\$11,580,000 and over	2020

Total Gross Estate of	Year of Death
\$11,400,000 and over	2019
\$11,180,000 and over	2018
\$5,490,000 and over	2017
\$5,450,000 and over	2016
\$5,430,000 and over	2015
\$5,340,000 and over	2014
\$5,250,000 and over	2013
\$5,120,000 and over	2012
\$5,000,000 and over	2011
\$5,000,000 and over	2010

3.11.106.18.3.1
(01-01-2024)

Due Date - Form 706

(1) The following information pertains to the due date of Form 706

Note: In response to the COVID-19 pandemic, the filing and payment deadlines for a Form 706 due on or after April 1, 2020, and before July 15, 2020, were postponed to July 15, 2020.

If	Then
Decedent died after December 31, 1970, Caution: See Exception in next row for dates of death between January 1, 2010, and December 17, 2010 (inclusively).	Form 706, is due the day of the ninth calendar month after the decedent's death.
Exception: If the date of death is between January 1, 2010, and December 17, 2010 (inclusively),	The return due date is September 19, 2011, as mandated in the The Tax Relief Unemployment Insurance Reauthorization and Job Creation Act of 2010 (PL 111-312) .
Exception: If there is no numerically corresponding day in such ninth month,	The last day of the ninth month is the due date. Example: If the decedent died on May 31 of the current year, the due date is February 28 of the following year. Exception: If February 28 falls on a Saturday or Sunday the due date would be the following Monday. • (See the due date table below.)
Exception: Executor's of Estates of a decedent dying after October 22, 1986,	They must report all direct skips occurring at death on November 1987 or subsequent revision of Form 706.

- (2) An application for extension of time for filing (Form 4768) Application for Extension of Time to File a Return and/or Pay United States Estate (and Generation-Skipping Transfer) tax may be granted. An approved Form 4768, Application for Extension of time to File a Return and/or Pay United States Estate (and Generation-Skipping Transfer) is a six month extension making the extended due date 15 months from the date of death.
- (3) The following table lists the due dates of Form 706 returns:

Exception: Other than 2010 revision forms.

Month of Death	Month Due
January	October
February	November
March	December
April	January
May	February
June	March
July	April
August	May
September	June
October	July
November	August
December	September

(4) The following table provides examples of due dates for 2010:

If	Then
DOD is 01-01-10 thru 12-16-10	Due date is 09-19-2011 (per The Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (PL 111-312) date should be 09-17-2011, but that is a Saturday)
DOD is 12-17-10 thru 12-31-10	Due date is 09-30-11

Date of Death occurring in years other than 2010

Date of Death	Due Date
DOD is 01-31	Due date is 10-31 of the same year
DOD is 02-28	Due date is 11-28 of the same year
DOD is 02-29	Due date is 11-29 of the same year
DOD is 03-31	Due date is 12-31 of the same year
DOD is 04-30	Due date is 01-30 of the following year
DOD is 05-31	Due date is 02-28 or 02-29 of the following year.

Date of Death	Due Date
DOD is 06-30	Due date is 03-30 of the following year
DOD is 07-31	Due date is 04-30 of the following year
DOD is 08-31	Due date is 05-31 of the following year
DOD is 09-30	Due date is 06-30 of the following year
DOD is 10-31	Due date is 07-31 of the following year
DOD is 11-30	Due date is 08-30 of the following year
DOD is 12-31	Due date is 09-30 of the following year

Note: If the due date were to fall on a Saturday, Sunday, or Legal Holiday, the due date is postponed to the next weekday.

3.11.106.18.3.2
(01-01-2019)

**Extension - Form 706
with Form 709
Attachment**

- (1) If a Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return is received with an original Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return attached to it (for the same period in which the decedent died) with an approved extension of time to file, then:
 - a. Pull the Form 709.
 - b. Edit the received date, and note on the return, "Extension Form 706, granted to MMDDYY. Do not assess penalties".
 - c. Edit CCC "R" on the return so that a penalty will not be assessed on the Form 709, if the Form 706, posts after the Form 709. See IRM 3.11.106.23, Processing Form 709.

3.11.106.18.3.3
(01-01-2025)

Form 706 - Conversion

- (1) All Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return Returns must be converted to the current year tax form revision. See Exhibit 3.11.106-16, Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Prior Year - 2004 through 2002 Revisions) and Exhibit 3.11.106-17, Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Prior Year - 2001 and Prior Revisions).

3.11.106.18.4
(01-01-2024)

**Payment of Taxes -
Form 706**

- (1) Tax is due when return is due, unless deferred payment under (IRC) Section 6161(a) or Section 6163 has been granted, or unless Executor has properly elected to pay by installments under (IRC) Section 6166.

Note: Check non-remit Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return returns for presence of a remittance before releasing to Numbering.

- (2) See Form 706, Lines 3 and 4 on 1985 subsequent revisions.

- (3) The taxpayer is instructed to send Form 4768, Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes, to Estate & Gift in Cincinnati.
- (4) Form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer Taxes, (Part III) only applies to Extension of Time to File.

3.11.106.18.5
(01-01-2019)

Blocking Numbered and Unnumbered Forms 706

- (1) All numbered Form 706, will be assigned Document Locator Numbers (DLNs) and blocked **before** sending to Document Perfection.
- (2) All unnumbered Form 706, will be numbered **after** Code and Edit.

3.11.106.18.6
(01-01-2016)

Preliminary Examination

- (1) Expedite processing of estate tax returns so that executor's can obtain discharge from personal liabilities and final distribution can be made to beneficiaries, examination of the returns is necessary.

3.11.106.18.6.1
(01-01-2025)

Signatures - Form 706

- (1) Examine for signature of Executor indicated on return.
- (2) If there are Coexecutor's, it is sufficient for only one of the Coexecutor's to sign the return.
- (3) Letter 3463C may be used to request executor's missing signature.
- (4) Use Action Code 225 or 226 for missing or photocopied signature.

Exception: Accept electronic and digital signatures on forms listed below dated on or after August 28, 2020. (Looks like is acceptable)

- 706, United States Estate (and Generation-Skipping Transfer) Tax Return
- 706-A, United States Additional Estate Tax Return
- 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions
- 706-GS(D-1), Notification of Distribution from a Generation-Skipping Trust
- 706-GS (T), Generation-Skipping Transfer Tax Return for Terminations
- 706-QDT, United States Estate Tax Return for Qualified Domestic Trust
- 706 Schedule R-1, Generation Skipping Transfer Tax
- 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States
- 709, United States Gift (and Generation-Skipping Transfer) Tax Return
- 709-NA United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States.

If	Then
Signed jurat (declaration) is received	Attach it to the return.

3.11.106.18.6.2
(01-01-2021)

Attachments - Form 706

- (1) Review and search attachments for any required information, (i.e., POAs, and extensions). IRM 3.11.106.2.8, Routing Guide for Attachments.

3.11.106.18.6.3
(01-01-2025)

**Amended or
Supplemental Returns -
Form 706**

(1) The following information pertains to amended returns. :

Note: For **Form 706** series returns, do not detach any attachments.

If	Then
Return is marked, <ul style="list-style-type: none"> • “Amended”, • “Revised”, • “Adjusted”, • “Subsequent”, • “Substitute”, • “Corrected”, etc. 	See IRM 3.11.106.10.5.1, Amended Returns.
Document is unnumbered. Note: Entity cannot be perfected.	<ol style="list-style-type: none"> 1. Research IDRS. 2. No Date could be found. 3. Edit Action Code “320” on the return. 4. Route to Entity Control on Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip.
Document is numbered. Note: Entity cannot be perfected.	<ol style="list-style-type: none"> 1. Research IDRS. 2. No Date could be found. 3. Edit Action Code “320” on the return. 4. Route to Entity Control on Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip.

3.11.106.18.6.4
(01-01-2017)

**Received Date - Form
706**

(1) See IRM 3.11.106.13, Received Date, for information regarding received date editing.

(2) The following information pertains to the received date:

If	Then
The IRS received date has not been stamped on the first page of the return	<ol style="list-style-type: none"> 1. A received date must appear on every Form 706. 2. Make sure the envelope with the postmark date is stapled to the back of the return. 3. Determine received date from return or attachments in the following priority (see IRM 3.11.106.13, Received Date. 4. Edit in MMDDYY format near the dotted lines on Line 8.

3.11.106.18.6.5
(01-21-2016)

Date of Birth (DOB)

(1) The following information pertains to editing Date of Birth:

If	Then
The Date of Birth is missing	1. Check death certificate for correct date. 2. If correct date is unobtainable, leave blank or circle incorrect date.
Date of Birth is found	Edit in MMDDYY format.

3.11.106.18.6.6
(01-01-2017)

Date of Death (DOD)

- (1) The following information pertains to editing the Date of Death which can be found on Form 706, Page 1, Box 5:

If	Then
Date of Death is missing	1. Check death certificate for Date of Death. 2. Edit Date of Death in MMDDYY format.
No death certificate is attached	Research IDRS. If DOD cannot be found, continue processing.

3.11.106.18.6.7
(01-01-2024)

**Prior Year Revisions -
Form 706**

- (1) If the location of transcription lines on a prior year revision is different from the current year revision, change the transcription lines to correspond with the current year tax form revision. See Exhibit 3.11.106-16, Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Prior Year - 2004 through 2002 Revisions) and Exhibit 3.11.106-17, Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Prior Year - 2001 and Prior Revisions).

3.11.106.18.6.8
(02-26-2025)

**County/State of
Residence at Time of
Death**

- (1) The decedent's residence at time of death is found on Page 1, Part 1, Box 3a.
(2) The following information pertains to county/state of residence at time of death:

If	Then
Box 3a is blank or County at Death is missing	<p>Research for Death certificate:</p> <ol style="list-style-type: none"> 1. If found, edit the full address including the County at Death. 2. Underline the County at Death, State at Death, Country and ZIP Code at Death. 3. County at Death can't be found, continue processing. <p>Note: County at death is one of the biggest fallout errors to ERS.</p>
Box 3a is blank and it cannot be determined after research of the death certificate	Do not correspond with the Executor for county/state. If it is missing from the death certificate, edit "Unknown".
Box 3a has other information (i.e., street address, PO Box, and city)	<p>Circle out erroneous information in Box 3a. One or any combination of the following can be present:</p> <ol style="list-style-type: none"> a. County b. City c. State d. ZIP Code <p>Note: See IRM 3.11.106.17.6, Entity Perfection - Foreign (International) Address for editing a foreign address.</p>
Box 3a has a foreign (international) address	<p>See Exhibit 3.11.106-27, Foreign Country Codes, for the 2 digit Country Code to be edited in Box 3a.</p> <p>Note: See IRM 3.11.106.17.6, Entity Perfection - Foreign (International) Address for editing a foreign address.</p>

3.11.106.18.7
(01-05-2024)

**Mathematical
Verification - Form 706**

- (1) Manual math verification of the return is not required. The computer will check the transcribed totals and any changes or corrections will be performed by ERS (Error Resolution System) examiners.
- (2) Cincinnati Centralized Specialty Tax will correspond for supporting schedules, if missing, for estates that have the following:

Form 706 Total Gross Estate and Year of Death

Total Gross Estate of	Year of Death
\$13,610,000 and over	2024
\$12,920,000 and over	2023
\$12,060,000 and over	2022
\$11,700,000 and over	2021
\$11,580,000 and over	2020
\$11,400,000 and over	2019
\$11,180,000 and over	2018
\$5,490,000 and over	2017
\$5,450,000 and over	2016
\$5,430,000 and over	2015
\$5,340,000 and over	2014
\$5,250,000 and over	2013
\$5,120,000 and over	2012
\$5,000,000 and over	2011
\$5,000,000 and over	2010

3.11.106.18.7.1
(01-05-2024)

**Tax Computation - Page
1, Part 2, Form 706**

- (1) All money entries on Form 706, United States (and Generation-Skipping Transfer) Tax Return Page 1, can contain up to twelve numeric characters and are edited in dollars and cents. All money entries must be positive.

Exception: Balance Due/Overpayment-negative amounts should be edited with brackets only if the taxpayer does not indicate a negative amount with brackets or a minus (-) sign. Also, Taxable estate (Line 3c) can be a negative amount as well as a positive amount.

Note: Zero is not considered a significant entry unless specifically stated.

- (2) Line 1 - Total gross estate. This figure is carried forward from Page 3, Part 5, Line 13 Accept taxpayer's entry.

Note: If blank, zero, dash, or none but there is an entry on Page 3, Part 5, Line 13 edit the appropriate amount to Line 1.

- (3) Line 2 - Tentative total allowable deductions. This figure is carried forward from Page 3, Part 5, Line 24 (2012 form revision), Line 22 (2011 form revision). Accept taxpayer's entry.

Note: If blank, zero, dash, or none but there is an entry on Page 3, Part 5, Line 24, edit the appropriate amount to Line 2.

- (4) Line 3a - Tentative taxable estate. Accept taxpayer's entry.

(5) Line 3b - State death tax deduction. Accept taxpayer's entry.

Note: For tax year 2005 and subsequent, the credit for State death taxes has been replaced by the State death tax deduction. For returns with dates of death in 2005 or subsequent filed on a 2004 or prior year return, "X" the figure on Line 13.

(6) Line 3c - Taxable estate. If Line 3c is a negative entry, bracket the amount only if the taxpayer does not indicate a negative amount with brackets or a minus (-) sign. Accept taxpayer's entry.

(7) Line 4 - Adjusted taxable gifts. Accept taxpayer's figures.

(8) Line 5 - Net Taxable Estate - Totals of Lines 3 and 4. If this entry is a negative amount, place an "X" to the left of taxpayer's entry. Otherwise, accept taxpayer's entry.

(9) Line 6 - Tentative tax on Line 5. Accept taxpayer's entry.

(10) Line 7 - Total gift tax. Accept taxpayer's entry.

Exception: If Line 7 is greater than Line 6, place an "X" to the left of the taxpayer's entry and edit the amount from Line 6.

Note: If taxpayer brackets entry or uses a minus (-) sign, delete brackets and/or minus sign and continue processing return.

(11) Line 8 - Gross estate tax amount. Accept taxpayer's entry.

(12) Line 9 - **(2011 and prior revisions)** Maximum unified credit. Verify taxpayer's entry on Line 9 with Unified/Applicable Credit Table below. See IRM 3.11.106.18.7.2, Maximum Unified/Applicable Credit-Form 706, to make sure entry is correct to decedent's year of death. If entry does not match the decedent's year of death, edit correct amount.

Note: See paragraph 12a below for 2011 and subsequent Form 706 (with a Date of Death in 2011, 2012, etc.). 2011 and subsequent amounts can be greater than table amount because of the Portability election. Allow the greater amount and continue processing.

- a. The Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (also known as TRUIRJA) included provisions affecting the **2011 Form 706 (with a Date of Death in 2011)**. They include (but are not limited to): The applicable exclusion amount now may consist of (1) a basic exclusion amount of \$5,000,000 and, (2) in the case of a surviving spouse, the unused exclusion amount (DSUE), of a predeceased spouse (who died after 12/31/2010). While there is nothing indicated on the 2011 Form 706, the taxpayer is instructed to make a note of the section 2010 election (or state something like, "see statement attached") and attach copies of the predeceased spouse's timely/ completed return, even if there was no tax due, to allow the surviving spouse to use the predeceased spouse's unused exclusion amount.

Example: Taxpayer husband died 1/3/2011.

Taxpayer wife died 8/5/2011.

Husband reported estate tax of \$607,529, so the unused credit

would be \$1,123,271. (That's the maximum unified/applicable credit amount of \$1,730,800 - \$607,529 tax).

Wife reports estate tax of \$2,044,738, and opts to use the deceased spouse's unused portion of \$1,123,271, making the total unified/applicable credit amount \$2,854,071. (That's the maximum unified/applicable credit of \$1,730,800 + \$1,123,271 DSUE, which is more than the estate tax due), thus bringing the total estate tax due to \$0.00.

- b. If a taxpayer reports a Date of Death in 2012, but files on a 2011 or prior form, edit a "d" to the right of Line 9 and continue processing.
- (13) Line 9a - (2012 and subsequent) Basic exclusion amount. Accept taxpayer's entry.
- (14) Line 9b - (2012 and subsequent) Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s). This figure is carried forward from Part 6 - Portability of Deceased Spousal Unused Exclusion, Section D.
- (15) Line 9c is Restored Exclusion Amount. Accept Taxpayers figures.
- (16) Line 9d - (2016 and subsequent) Applicable exclusion amount. This figure is the total of Line 9a, Line 9b and Line 9c.
- (17) Line 9e - (2016 and subsequent) Applicable credit amount. Verify taxpayer's entry on Line 9e with the Unified/Applicable Credit Table below. See IRM 3.11.106.18.7.2, Maximum Unified/Applicable Credit - Form 706, to make sure entry is correct to the decedent's year of death. If entry does not match decedent's year of death, edit correct amount.

#

Note: See paragraph 12a above for 2011 and subsequent Forms 706 (with a Date of Death in 2011, 2012, etc.). 2011 and subsequent amounts can be greater than table amount because of the Portability election. Allow the greater amount and continue processing.

#

- (19) Line 11 - Allowable unified/applicable credit. This is computed by subtracting Line 10 (Adjusted unified/applicable credit) from the Line 9e (Restored exclusion amount/applicable credit amount). Accept the taxpayer's entry.
 - a. If blank, zero, dash, or none but there are entries on Line 9e and/or 10, edit the appropriate amount to Line 11 by subtracting line 10 from line 9e.
- (20) Line 12 - Balance after unified/applicable credit. Accept taxpayer's entry.
- (21) Line 13 - Credit for foreign death taxes. Accept taxpayer's entry.
- (22) Line 14 - Credit for tax on prior transfers. Accept taxpayer's entry.

- (23) Line 15 - Total credits. Accept taxpayer's entry.
- (24) Line 16 - Net estate tax. Accept taxpayer's entry.
- (25) Line 17 - Generation-skipping transfer (GST) tax. Accept taxpayer's entry.
- (26) Line 18 - Total transfer tax. If Line 18 on the form is blank and there are entries on Lines 16 through 17, compute and edit Line 18. Accept taxpayer's entry.
- (27) Line 19 - Prior payments. Accept taxpayer's entry.
- (28) Line 20 - Balance due (or overpayment). Edit negative amounts in brackets (refunds) only if the taxpayer does not indicate a negative amount with brackets or a minus (-) sign. IRM 3.11.106.18.7.4 Green Rocker Amount for line 20.

Note: Delete penalty and interest from the total and edit the balance due to the left of the original entry. Otherwise, accept taxpayer's entry.

3.11.106.18.7.2
(01-05-2024)

- (1) The following table contains information for the unified/applicable credit and exemption equivalent for estates of citizens and residents:

**Maximum
Unified/Applicable Credit
- Form 706**

Form 706 Unified/Applicable Credit and Basic Exclusion Amounts

Year of Death	Applicable Credit Amount	Basic Exclusion Amount
2024	\$5,389,800	\$13,610,000
2023	\$5,113,800	\$12,920,000
2022	\$4,769,800	\$12,060,000
2021	\$4,625,800	\$11,700,000
2020	\$4,577,800	\$11,580,000
2019	\$4,505,800	\$11,400,000
2018	\$4,417,800	\$11,180,000
2017	\$2,141,800	\$5,490,000
2016	\$2,125,800	\$5,450,000
2015	\$2,117,800	\$5,430,000
2014	\$2,081,800	\$5,340,000
2013	\$2,045,800	\$5,250,000
2012	\$1,772,800	\$5,120,000
2011	\$1,730,800	\$5,000,000

Note: See IRM 3.11.106.18.7.1, (12a) above for 2011 and subsequent Form 706, (with a Date of Death in 2011, 2012, etc.). 2011* and subsequent amounts

can be greater than table amount because of the Portability election. Allow the greater amount and continue processing.

3.11.106.18.7.3
(01-01-2024)

**Schedule T, Qualified
Family-Owned Business
Interest Deduction -
Form 706, (2003 and
Prior)**

- (1) The Qualified Family-Owned Business Interest Deduction was repealed for decedent's dying on or after January 1, 2004.

3.11.106.18.7.4
(01-01-2024)

**Green-Rocker Amount -
Line 20**

- (1) Green-Rocker Money Amount on Line 20. The purpose of green rocker tax due amounts is to show that money was received with the return. If the amount contains penalty and/or interest:
- X-out the rocker amount.
 - Delete the penalty and interest from the total.
 - Edit the balance due to the left of the original entry.
 - Edit a received date if one is not present (must have a received date, especially if it's a Federal Tax Deposit (FTD)).

3.11.106.18.8
(01-01-2025)

**Deferment of Payment
(Extension of Time to
Pay) - Form 706**

- (1) Under certain conditions, the (IRC) provides relief from immediate payment of estate tax due on returns of deficiency determinations. The deferred portion can constitute all or only a portion of tax due. Form 4768, Application for Extension of Time to File a Return and/or United States (and Generation-Skipping Transfer) Taxes, is used to apply for an extension of time to file and/or time to pay.

If	Then
Balance due return is filed with an original Form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes attached and the signed date is same date, or within a short timeframe of Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return signed date and no indication of approval or disapproval)	<ol style="list-style-type: none"> Indicate at the top of the return "Extension Pending". Forward original Form 4768, Application for Extension of Time to File a Return and/or Pay United States Estate (and Generation-Skipping Transfer) Taxes, along with the explanation for requesting the extension, to Cincinnati Centralized Speciality Tax, Estate and Gift Tax Mail Stop 824G. <ul style="list-style-type: none"> Keep a copy of the Form 4768, Application for Extension of Time to File a Return and/or United States Estate (and Generation-Skipping Transfer) Tax Return, and explanation with the Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. <p>Reminder: Make sure the received date is on all detached forms.</p>

3.11.106.18.8.1
(01-01-2024)

(IRC) Section 6163

- (1) The following information pertains to (IRC) Section 6163:

If	Then
Balance due return is filed with statement attached requesting an extension of time to pay under (IRC) Section 6163 reversionary or remainder interest	Photocopy Pages 1, 2, and 3 of Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return and route to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G. Reminder: Make sure the received date is on all detached forms.
Balance due return is filed with no statement attached and the box (Page 2, Part 3, Line 4) is checked "YES"	Photocopy Pages 1, 2, and 3 of Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return and route to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G. Reminder: Make sure the received date is on all detached forms.
Balance due return is filed with approved Form 4768, Application for Extension of Time to File a Return and/or Pay United States Estate (and Generation-Skipping Transfer) Taxes filed under (IRC) Section 6166 or 6163, and a PIC (Payment Indicator Code) 1	Photocopy the first page of the return, Form 4768, Application for Extension of Time to File a Return and/or Pay United States Estate (and Generation-Skipping Transfer) Taxes and route to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G. Reminder: Make sure the received date is on all detached forms.

3.11.106.18.8.2
(01-01-2024)

(IRC) Section 6166

- (1) The following information pertains to a taxpayer's request for installment payments under (IRC) 6166:

If	Then
There is a balance due on Line 20, Page 1, of Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return and either of the following conditions are present: a. "Yes" box on Line 3 and/or Line 4, Part 3, Page 2, of Form 706, is checked b. (IRC) Section 6166 is noted anywhere on the return or an attachment	Edit Action Code 370 on the return and reject to Error Resolution (ERS) In addition, Code and Edit will have forms batched/re-batched, with like forms (706 with 6166 election) and numbered with a Special 706 DLN, using assigned Block Numbers of 800-899 and a Block ID of 706/6166, per IRM 3.10.73.8.2 . All returns with the mentioned Special DLN's should be sent to SBSE Cincinnati Compliance Services Estate and Gift Tax Operation on Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip.

Note: Cincinnati Centralized Specialty Tax will prepare Form 4349, Computation of Estate Tax Due with Return and Annual Installment.

IRC Sec. 6166

Form 706
(Rev. August 2019)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0015

▶ 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 for instructions and the latest information.

Part 1—Decedent and Executor	1a Decedent's first name and middle initial (and maiden name, if any) KELLY	1b Decedent's last name SWAN	2 Decedent's social security no. 000 00 5896	
	3a City, town, or post office; county; state or province; country; and ZIP or foreign postal code POLK CO. IA 50318	3b Year domicile established 1938	4 Date of birth 09-12-30	5 Date of death 06-12-24
	6a Name of executor (see instructions) JORDAN FINCH	6b 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. 987 W. GROUSE AVE ST. LOUIS, MO 63155 Phone no.		
	6c Executor's social security number (see instructions) 000 00 2369			
	6d 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.			
7a Name and location of court where will was probated or estate administered				7b Case number

If you extended the time to file this Form 706, check here ☒
 Date on line 1 pursuant to the special rule of Reg. section 20.2010-2(a)(7)(ii), check here ☐

X	Route to	X	Reason
	Accounting <input type="checkbox"/> IMF		Missing or illegible data
	Adjustments <input checked="" type="checkbox"/> 3MF		<input type="checkbox"/> EIN <input type="checkbox"/> Signature
	Batching and Numbering <input type="checkbox"/> NMF		<input type="checkbox"/> SSN <input type="checkbox"/> Tax period
	Clearing and Deposit <input type="checkbox"/> EPMF		<input type="checkbox"/> Name <input type="checkbox"/> Filing requirements
	Collection <input type="checkbox"/> IRAF		<input type="checkbox"/> Address <input type="checkbox"/> Form
	Criminal Investigation <input type="checkbox"/> IRP		Other (specify)
	<input type="checkbox"/> QRDT <input type="checkbox"/> ITPP		Review for necessary action
	Data Control (Balancing) <input type="checkbox"/> CAWR		Renumber to
	Document Services <input type="checkbox"/> Other file:		<input type="checkbox"/> Tax class <input type="checkbox"/> Doc. code
	Entity Control		<input type="checkbox"/> Other:
	Error Resolution		Unpostable code: Cycle:
	Examination (Audit)		Action Code:
	Files		Reinput
	Reject Correction		Questionable items
	Returns Analysis		<input type="checkbox"/> Form W-2 <input type="checkbox"/> Contributions
	Statute Control		<input type="checkbox"/> Other data:
	Other activity (explain)		Other (explain)

X Cincinnati Compliance, Estate & Gift Tax Unit

Installment agreement request attached.

Form 4227 (Rev. 12-01) Cat. No. 269151 Department of the Treasury Internal Revenue Service

15 Total credits (add lines 13 and 14)	15 19,267,353 00
16 Net estate tax (subtract line 15 from line 12)	16 500,000 00
17 Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)	17 18,767,353 00
18 Total transfer taxes (add lines 16 and 17)	18 18,767,353 00
19 Prior payments (explain in an attached statement)	19 18,767,353 00
20 Balance due (or overpayment) (subtract line 19 from line 18)	20 6,232,000 00

1

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	Jordan Finch Signature of executor	2-10-25 Date	
	Signature of executor	Date	

Paid Preparer Use Only	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.

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 20548R Form 706 (Rev. 8-2019)

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Figure 3.11.106-7 Installment Agreement

3.11.106.18.9
(01-01-2019)**Payment Indicator Code
(PIC) - Form 706**

- (1) A one digit code called “**Payment Indicator Code (PIC)**” is used to identify the various types of payments. Edit this code in the right margin of Line 20, Part 2, Page 1.

- (2) Valid codes are “0” and “1”. This is a required entry on every Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.

Exception: Do not edit a PIC on amended Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.

Type of Return	Code	Payment Indicator
Any	0	No Installment Privileges. Payment Indicator will follow normal BMF settlement procedures and will generate a CP191.
Balance Due Only	1	Requests (IRC) Section 6166 or 6163. Form 706, Page 2, Part 3, Line 3 or Line 4 checked “YES”.

- (3) Edit a PIC on every Form 706, in the following priority:

Type of Return	(IRC) Section 6166 or 6163 (Page 2, Part 3, Line 3 or Line 4 or attachment)	Code
Balance Due Only	Yes	1
Any	No	0

- (4) Code “1” (**Balance due return only**) when:

- Taxpayer requests installment privileges under (IRC) Section 6166.
- Taxpayer requests payment postponed under (IRC) Section 6163.

- (5) Code “0” when (4) above does not apply.

Note: The only PICs now used will be “0” or “1”. With the new transaction code used by Cincinnati Compliance Services, Estate and Gift Tax Campus Operation, there will no longer be a need for PIC “2” or “3”.

3.11.106.18.10
(01-01-2016)

Penalty and Interest Codes (P&I) - Form 706

- See IRM 3.11.106.7, Penalty and Interest Code, for description of codes.
- See IRM 3.11.106.18.3.1, Due Date Form 706, for description of due dates.

3.11.106.18.11
(01-01-2017)

Form 706, Page 4, Part 6, Section 6 correction procedures

- In the past, Form 706, was only coded and edited on Page 1 of the return. Beginning in tax year 2013 (PY2014), Page 4, Part 6, Section C of the return will also need to be coded and edited. Changes were made to the DSUE calculation in a circulation of Form 706 received on September 23, 2013. As a result of the increase in the tax rates under ATRA, dividing the total gift tax paid or payable by 40% caused an error in the DSUE calculation (due to the increase in the tax rate). More changes were also incorporated into the instructions, specifically the Line 7 worksheet which is submitted with the Form 706

(the worksheet is NOT edited or transcribed). Line 2 was changed to "Reserved", so Code and Edit should edit a zero on Line 2 of Form 706 Page 4, Part 6, Section C. Due to budget constraints, programming was not able to be completed so this is the work around. ISRP is going to be instructed to field release through the line (so) "0" will populate on the Error Resolution System (ERS) screens. Error Resolution System (ERS) is instructed to make sure the line shows zero.

3.11.106.19
(01-01-2019)
**Processing Form
706-NA, United States
Estate (and
Generation-Skipping
Transfer) Tax Return
Estate of nonresident
not a citizen of the
United States**

- (1) These instructions cover the processing of Form 706-NA.

3.11.106.19.1
(01-05-2024)
**Filing Requirements -
Form 706-NA**

- (1) Form 706-NA is filed at Kansas City Submission Processing Center (KCSPC).
- (2) The following information pertains to filing requirements:
- a. If the decedent died after December 31, 1976, Form 706-NA is required for estate of nonresident not a citizen of the United States if part of the gross estate situated in the U.S. exceeded \$60,000 at Date of Birth reduced by \$60,000 at Date of Death (DOD) reduced by amount of adjusted taxable gifts per (IRC) Section 2001(b) made by decedent after December 31, 1976, **or** aggregate amount allowed as a specific exemption per (IRC) Section 2521(b) (before its repeal by the Tax Reform Act of 1976) with respect to gifts made by decedent after September 8, 1976.
- (3) If a pre-1977 Form 706-NA has been filed, attach current revision of form to return and edit data for transcription lines onto current form.
- (4) Examiners will perform the following preliminary examination:

If	Then
Decedent is an “expatriate”	The return is not subject to tax rates of a nonresident not a citizen of the U.S., but subject to Table A, Form 706, “expatriate” is one who lost U.S. citizenship within 10 years before Date of Death (DOD) and for whom it is reasonable to assume that the main purpose in doing so was to avoid U.S. taxes.
Page 2, Line 6b is checked “yes”	See IRM 3.11.106.19.11, Expatriate Indicator - Form 706-NA.
A person who is a citizen of the U.S., by reason of birth in the U.S., established residence in a possession of the U.S. and died after September 2, 1958. Note: This can be verified by checking “Nationality” and “Citizenship Domicile at time of death” blocks.	<ol style="list-style-type: none"> Under (IRC) Section 2208, this person is considered a U.S. citizen. The estate is subject to tax imposed by (IRC) Section 2001 and the Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return should be used instead of Form 706-NA United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States. Edit Action Code 610. If it is a numbered return, use Form 4227, Intra-SC Reject or Routing slip, and indicate the return should be renumbered as a Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. If it is an unnumbered return, give it to your manager for inclusion in the Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return batch. Delete NA from title of the form.

3.11.106.19.2
(01-01-2121)
**Death Tax Treaty
Countries**

- (1) Death tax treaties (or, for Canada, an income tax treaty with a death tax protocol) are in effect with Australia, Austria, Canada, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Japan, Netherlands, South Africa, Sweden, Switzerland, and United Kingdom.
- (2) If items on the return are based on the provisions of a death tax treaty or protocol, it may be necessary for the filer to attach a statement disclosing that it is treaty based. However, if a statement is not attached, continue processing.

3.11.106.19.3
(01-01-2024)
Due Date - Form 706-NA

- (1) The following information pertains to the due date of Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States.
 - If decedent died before January 1, 1971, the return is due the 15th calendar month after decedent's death.
 - If decedent died after December 31, 1970, the return is due the day of the ninth calendar month after the decedent's death.

Note: In response to the COVID-19 pandemic, the filing and payment deadlines for a Form 706-NA due on or after April 1, 2020 and before July 15, 2020, were postponed to July 15, 2020.

 - An application for extension of time for filing (Form 4768, or Pay United States Estate (and Generation-Skipping Transfer) Taxes may be granted even if application is made later than 9 months after Date of Death.

Unless Executor is abroad, extended due date for filing estate tax return may not be later than 15 months from date of decedent's death.

Note: Receipt and Control will sort and forward Form 4768, Application for Extension of Time to File and/or Pay United States Estate (and Generation-Skipping Transfer) Taxes directly to the Cincinnati Compliance Services, Estate and Gift Tax Campus Operation. If a Form 4768, Application for Extension of Time to File a Return and/or Pay United States Estate (and Generation -Skipping Transfer) Taxes is received in Code and Edit, route to Cincinnati Compliance Services, Estate and Gift Tax Campus Operation.

3.11.106.19.4
(01-01-2019)
**Payment of Tax - Form
706-NA**

- (1) The following information pertains to payment of tax:
- Unless deferred payment under (IRC) Section 6161(a) or 6163(b) has been granted, tax is due when the return is filed.
 - Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States filers **do not** have the same privilege that Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return filers have for installment payment of balance due under (IRC) Section 6166.

3.11.106.19.5
(01-08-2020)
**Entity Perfection - Form
706-NA**

- (1) The entity of the return includes the name, address and Taxpayer ID Number.

#

Note: If any of the above are missing or illegible, search through attachments. Edit findings in the appropriate area. For Missing taxpayer ID IRM 3.11.106.19.6.2 Taxpayer ID Number (SSN, TIN or ITIN), For missing Executor Information IRM 3.11.106.19.6.3 Executor's Identity

3.11.106.19.5.1
(01-09-2023)
Name Control

- (1) Underline the name control as stated below. Refer to Document 7071, Name Control Job Aid for Individual Master File (IMF) Taxpayers, for specific Instructions:

If	Then
Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States, valid characters are: alpha, hyphen or blank	Underline the decedent's first four digits of the last name.
Blanks are present	Blanks may be present only in the last 2 positions of name control.

3.11.106.19.5.2
(01-01-2025)

Executor's Name

- (1) The following information pertains to the executor's name:

If	Then
There are 2 or more executor's names listed on the return	Underline the first executor's name. Circle out remaining name(s).
Editing the name of Executor	<ol style="list-style-type: none"> 1. Edit the name of Executor on Box 9a. 2. Edit the name of the Executor on Box 11a if the Executor is outside the U.S. 3. If 1. and 2. above do not apply, edit the attorneys name for the estate on Box 10a if inside the U.S. and Box 12a if outside the U.S for 2013 and Prior and line 10a for 2014 and subsequent.

3.11.106.19.5.3
(01-01-2025)

Executor's Address

- (1) The following information pertains to the executor's address:

If	Then
Editing the address	<ol style="list-style-type: none"> 1. Edit the address on Box 9b.
A PO Box and street address are present	<ol style="list-style-type: none"> 1. Perfect the address. 2. Input TC014.
More than one street address is present	Underline the first address, City, State and ZIP Code. Circle out remaining address(es).
Address contains information other than a street address or PO Box	<ol style="list-style-type: none"> 1. Underline the complete address, abbreviate as much as possible. 2. Edit Major City Codes, if applicable. 3. See Exhibit 3.11.106-25, State Codes and ZIP Codes for determining ZIP Code.

3.11.106.19.6
(01-01-2016)

**Return Examination -
Form 706-NA**

- (1) The following information pertains to examining the return:

3.11.106.19.6.1
(01-01-2016)

Decedent's Identity

- (1) Name of decedent and minimum address of decedent (name of country) at time of death.

3.11.106.19.6.2
(01-01-2025)

**Taxpayer ID Number
(SSN, TIN, or ITIN)**

- (1) The following information pertains to the Taxpayer Identification (ID) Number (Social Security Number (SSN), Taxpayer Identification Number (TIN), or Individual Taxpayer Identification Number (ITIN)):

If	Then
A return does not contain an SSN, TIN, or ITIN	<ol style="list-style-type: none"> 1. Route to Entity Control, for all returns without SSN's, TIN's, or ITIN's using . 2. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to Entity Control. 3. Most returns will be blank or have invalid numbers (such as a Canadian SSN).
Return is numbered	<ol style="list-style-type: none"> 1. Edit Action Code 320. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to Entity Control.
Return is unnumbered	Remove from the pack, attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing slip, and route to Entity Control.

3.11.106.19.6.3
(01-01-2017)

Executor's Identity

- (1) The following information pertains to the executor's identity:

If	Then
U.S. Executor is not present (name and complete address of Executor in the U.S. should be shown on all returns)	<ol style="list-style-type: none"> 1. Check attachments for missing information. If not found: <ol style="list-style-type: none"> a. Use the foreign Executor b. If there is not a foreign Executor, use the U.S. Attorney. c. If no U.S. Attorney, use the foreign attorney. d. If missing, use Action 211 for correspondence. e. If no reply, use CCC "3" - Edit this code when no reply is received for taxpayer correspondence to suppress credit interest from being generated.

3.11.106.19.6.4
(01-01-2025)

Signature

- (1) The following information pertains to examining signatures on returns:

If	Then
Examining for missing signature	There must be at least one Executor signature for property held in the U.S.
Attorney's name and address are shown in block of entity section of return	<ol style="list-style-type: none"> 1. Attorney must also sign the return. 2. Accept foreign executor's signature. 3. Use Action code 225 or 226 and Letter 3463C Correspondex Letter, for missing signature. Request that reply be sent to Examination Division.

(2) **The following types of signatures are not valid for Estate and Gift returns:**

- **Faxed signatures**

Exception: Tax return information can be received via fax as part of return perfection even if a taxpayer signature is required. In circumstances where contact with the taxpayer has been made and documented, faxed signatures are acceptable.

- **Electronic signatures**
- **Docusign digital signatures**
- **Typed font Signature**

Exception: "IF" one of the following returns are mailed on or after August 28, 2020, accept a digital signature.

- 706, United States Estate (and Generation-Skipping Transfer) Tax Return
- 706-A, United States Additional Estate Tax Return
- 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions
- 706-GS(D-1), Notification of Distribution from a Generation-Skipping Trust
- 706-GS (T), Generation-Skipping Transfer Tax Return for Terminations
- 706-QDT, United States Estate Tax Return for Qualified Domestic Trust
- 706 Schedule R-1, Generation Skipping Transfer Tax
- 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States
- 709, United States Gift (and Generation-Skipping Transfer) Tax Return
- 709-NA, United States Gift (and Generation Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States

3.11.106.19.6.5
(01-01-2016)
Date of Birth

(1) The following information pertains to Date of Birth (DOB):

If	Then
Date of Birth is 1900 or earlier	<ol style="list-style-type: none"> 1. Edit "1900" for year and edit month and date of month. 2. Edit DOB in MMDDYYYY format.
Date of Birth is missing, or obviously wrong	<ol style="list-style-type: none"> 1. Check attachments for correct date. 2. If correct date is unobtainable, leave blank and circle incorrect date.

3.11.106.19.6.6
(01-01-2024)

Date of Death

(1)

- a. Check for coding and transcription then follow chart below.

The following information pertains to Date of Death (DOD):

If	Then
Date of Death is missing	<ol style="list-style-type: none"> 1. Check death certificate for Date of Death. 2. Edit Date of Death in MMDDYY format.
No death certificate is attached	<ol style="list-style-type: none"> 1. Give to lead to research IDRS for Date of Death.
If research doesn't show Date of Death on IDRS	<ol style="list-style-type: none"> 1. Initiate action, prepare Form 3696, Correspondence Action Sheet 2. Use Action Code 211, if a numbered return. 3. Request missing document using Letter 3463C correspondence letter paragraph k asking for Death Certificate. 4. Attach Form Letter 3696, Correspondence Action Sheet to the front of the return below the entity area. <p>Note: Make sure you code the entire return before issuing correspondence and make sure when corresponding you include everything you need to correspond for.</p>

3.11.106.19.6.7
(01-01-2017)

Received Date

- (1) See IRM 3.11.106.13, Receive Date, for information regarding received date editing.

3.11.106.19.6.8
(01-01-2019)

Attachments

- (1) Documents and letters will be enclosed with Form 706-NA, Correspond on numbered returns using Action Code 211 and approved Campus Correspondence. Examine Page 2, Part III of Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States for the following items:

3.11.106.19.6.8.1
(01-01-2024)

Copy of Will

- (1) If Question 1a, "Did the decedent die testate?", is checked "Yes" and a copy of the will is not attached, continue processing.

3.11.106.19.6.8.2
(01-09-2023)

**Balance Sheet and Profit
& Loss Statement**

- (1) The following information pertains to balance sheets and profit and loss statement:

If	Then
Page 2, Part III, answer to Box 3 is checked "Yes"	<ol style="list-style-type: none"> 1. Balance Sheet and Profit & Loss Statement must be submitted. 2. Correspond using approved Campus Correspondex only if requesting other information. 3. Otherwise, notate at the top of the return. (Balance Sheet and/or Profit & Loss Statement Missing) 4. Examination will initiate action to obtain missing documents, if necessary.

3.11.106.19.6.8.3
(01-01-2024)

Transfers

- (1) The following information pertains to transfers:

If	Then
Page 2, Part III, answer to box 7 or 8 is checked "Yes"	Schedule G (Form 706, Return must be attached.
Schedule G (Form 706, is not attached	<p>Correspond for Schedule G.</p> <p>Note: Make sure you code the entire return before issuing correspondence and make sure when corresponding you include everything you need to correspond for.</p>

3.11.106.19.6.8.4
(01-01-2016)

Expatriate Source

- (1) The following information pertains to expatriates:

- If the box on Page 2, Part III, Line 6b, is checked **Yes**, the decedent is considered an **Expatriate** and is not subject to the rates of a nonresident (not a citizen of the U.S.) if the decedent died prior to November 11, 1990.

3.11.106.19.6.8.5
(01-01-2019)

Missing Documents

- (1) The following information pertains to missing documents:

If	Then
Documents are missing	<ol style="list-style-type: none"> 1. Initiate action, prepare Form 3696, Correspondence Action Sheet 2. Use Action Code 211, if a numbered return. 3. Request missing document using approved Campus Correspondex. 4. Attach Form 3696, Correspondence Action Sheet, and attach to the front of the return in the entity area. 5. Continue processing return and do not float return to top of block.

3.11.106.19.7
(01-01-2016)
**Amended Returns -
Form 706-NA**

- (1) See IRM 3.11.106.10.5.1, Amended Returns.

3.11.106.19.8
(01-01-2022)
**Mathematical
Verification - Form
706-NA**

- (1) Manual math verification of the return is not required. The computer will check the transcribed totals and any changes or corrections will be performed by Error Resolution System (ERS) examiners.
- (2) Correspond for supporting schedules, if missing, for estates that have a gross estate located in the United States of \$60,000. See Schedule B, Line 1 of Form 706-NA.

3.11.106.19.8.1
(01-01-2019)
**Tax Computation - Form
706-NA**

- (1) All money entries on Form 706-NA, Page 1, can contain up to twelve numeric characters and are edited in dollars and cents. All money entries must be positive.
- Exception:** Balance Due/Overpayment-negative amounts should be edited with brackets. Also, Line 3 can be a negative amount as well as a positive amount.
- (2) Line 1 - Taxable estate. Verify that the amount is carried forward from Schedule B, Line 9, correctly.
- (3) Line 2 - Total taxable gifts. Accept taxpayer's entry.
- (4) Line 3 - Total. Add Lines 1 and 2. If Line 3 is a negative entry, bracket the amount only if the taxpayer does not indicate a negative amount with brackets or a minus (-) sign.
- (5) Line 4 - Tentative tax on Line 3. Accept taxpayer's entry.
- (6) Line 5 - Tentative Tax on Line 2. Accept taxpayer's entry.
- (7) Line 6 - Gross estate tax. Accept taxpayer's entry.
- (8) Line 7 - Unified/Applicable credit. Accept taxpayer's entry.
- (9) Line 8 - Balance after unified/applicable credit. Accept taxpayer's entry.

- (10) Line 9 - Other credits. Verify that the amount brought over from the schedule is correct.
- (11) Line 10 - Credit for tax on prior transfers. Verify that amount on Line 10 is correctly brought forward from Schedule Q, Form 706, Accept taxpayer's entry.
- (12) Line 11 - Total credits. Accept taxpayer's entry.
- (13) Line 12 - Net estate tax. Accept taxpayer's entry.
- (14) Line 13 - Total generation-skipping transfer tax. Verify that amount is correctly brought forward from Schedule R, Form 706 (Part 2, Line 10). Accept taxpayer's entry.
- (15) Line 14 - Total transfer taxes. Accept taxpayer's entry.
- (16) Line 15 - Earlier payments. If blank, leave blank; otherwise, accept taxpayer's entry.
- (17) Line 16 - Balance Due/Overpayment. Edit negative amounts in brackets (refunds) only if the taxpayer does not indicate a negative amount with brackets or a minus (-) sign.

3.11.106.19.9
(02-14-2024)

**Payment Indicator Code
(PIC) - Form 706-NA**

- (1) Deferment of payment will be granted similar to Form 706, (See IRM 3.11.106.18.8, Deferment of Payment (Extension of Time to Pay) Form 706.
- (2) Use a one digit Payment Indicator Code (PIC) to identify returns where a deferment was submitted.
- (3) If the taxpayer has no balance due or made a request for installment payments or has not requested an extension or a refund, edit code "0".
- (4) Since there cannot be any (IRC) Section 6166 installments and Treasury Bonds are no longer being accepted as payment of estate tax by Examination, the **only** payment indicator codes applicable to Form 706-NA, are 0 and 6.
- (5) Edit code to the right of Line 16 - Balance due on Form 706-NA. This is a required entry on Form 706-NA.

Exception: Do not edit a PIC on amended Form 706-NA,

- (6) Payment Indicator Codes:

Code	Condition
0	On all 2005 and subsequent returns or on 2004 prior year returns and entries on lines 17,18 or 19.
6	On 2004 and prior year returns and an entry on line 19.

3.11.106.19.10
(01-01-2019)
**Penalty and Interest
Code (P&I) - Form
706-NA**

- (1) Insert Penalty and Interest (P&I) Code in upper right margin of the return. See IRM 3.11.106.7, Penalty and Interest Code, for description of codes. See IRM 3.11.106.19.3, Due Date Form 706-NA, for due dates.

3.11.106.19.11
(01-01-2024)
**Expatriate Indicator -
Form 706-NA**

- (1) The following information pertains to the expatriate indicator:

If	Then
The box on Page 2, Line 6b is checked "Yes" if the decedent died prior to November 11, 1990.	Place a code "1" preceded by "Exp" in the lower left hand margin of Page 1.
Exception: (IRC) Section 2208 or 2001 is notated	The Form 706-NA, must be converted to a Form 706,
A numbered return	1. Edit Action Code 610. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to be batched and renumbered as a Form 706.
An unnumbered return	Convert Form 706-NA, to a Form 706, and route to be batched and processed as a Form 706,

See Exhibit 3.11.106-13, Form 706-NA - Conversion to Form 706.

3.11.106.20
(01-01-2017)
**Processing Form 706-A,
United States Additional
Estate Tax Return**

- (1) The following information pertains to processing Form 706-A.

3.11.106.20.1
(01-01-2025)
**Background for Form
706-A**

- (1) As a result of the Tax Reform Act of 1976, Public Law 81-666, (IRC) 2032A permits the Executor of an estate, if the decedent died after December 31, 1976, to make an election to value the decedents real property on the basis of its actual use, rather than its fair market value determined according to its highest and best, or most valuable use.
- (2) (IRC) Section 2032A also provides that all persons with an interest in the property must enter into a written agreement consenting to personal liability for any additional tax imposed in the event the property is sold or disposed of, or no longer qualifies for the special farm or business use.
- (3) An additional estate tax is imposed if the disposition or cessation was within 15 years after the decedent's death, if the decedent died before January 1, 1982,

or within 10 years of decedent's death if the decedent died after December 31, 1981 (and before the death of the qualified heir), the qualified heir disposes of any interest in the specially valued real property (other than to a member of their family), or the qualified heir ceases to use the specially valued real property. The tax is not imposed more than once for any one interest.

- (4) The qualified heir must file Form 706-A, if any additional estate tax is due. Form 706-A, must be filed within 6 months after the taxable disposition or cessation of the qualified use unless an extension of time has been granted.
- (5) For tax periods after 8112 all taxpayers who have exchanges or involuntary conversions, even if they are nontaxable, must file Form 706-A.
- (6) The 15 year rule for the estates of decedent's dying before 1982 expired in 1997. Lines 16 through 19 that were on the March 1997 Form 706-A, Return have been deleted. These lines were used only if the decedent died before January 1, 1982, and the taxable event occurred more than 120 months after the commencement date. The Form 706-A, is no longer valid.
- (7) Form 4768, may be filed to apply for an extension of time to file.

3.11.106.20.2
(01-01-2019)

**Filing Requirements -
Form 706-A**

- (1) Form 706-A, returns are filed at KSCPC.

3.11.106.20.3
(01-01-2018)

**Examination - Form
706-A**

- (1) Examine all returns for timeliness, completeness, name and address, Social Security Number (SSN) of heir, decedent's name, social security number and Date of Death. Document Code 84 and MFT 53 have been assigned for use with Form 706-A, United States Estate Additional Tax Return
- (2) Any adjustment to the original return which is disclosed either by a corrected return or in letter form will be forwarded to Cincinnati Compliance Services, Estate and Gift Tax Campus Operation for its review.

3.11.106.20.4
(01-01-2022)

Due Date - Form 706-A

- (1) Form 706-A, United States Estate Additional Tax Return should be filed within 6 months after the specially valued property ceases to qualify for the reduced valuation. This is the time when the payment is required to be made.

Note: In response to the COVID-19 pandemic, the filing and payment deadlines for a Form 706-A due on or after April 1, 2020, and before July 15, 2020, were postponed to July 15, 2020.

3.11.106.20.5
(01-01-2024)

Tax Period - Form 706-A

- (1) The tax period is determined by the date on which the qualified heir disposed of any interest in the specially valued property.
- (2) Check the return and attached documents for date on which the qualified heir disposed of any interest in the specially valued property, or ceased to use (for the qualified use) the specially valued real property.
- (3) Edit the date of disposition (from Page 2, Schedule A, Column (C)) in the top center of the form in YYYYMM format.

Note: If the tax period cannot be determined, route the return to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G.

3.11.106.20.6
(01-01-2017)

Entity Verification - Form 706-A

- (1) The following information pertains to entity verification:

If	Then
Part I-Entity Data	Verify that the heir's name, address, and social security number and the decedent's name, social security number and Date of Death was entered in Part I of Form 706-A.
Heir's name, address or social security number or the decedent's name, social security number or Date of Death is missing on the return and cannot be found on attachments	<ol style="list-style-type: none"> 1. Research IDRS for missing information. 2. If information not found on IDRS, send return to Cincinnati Compliance Services, Estate and Gift Tax Campus Operation.

3.11.106.20.7
(01-01-2022)

Mathematical

Verification - Form 706-A

- (1) Form 706-A, should be reviewed to determine if the return and schedules were accurately completed. Manual math verification of the return is not required.
- (2) Cincinnati Compliance Services, Estate and Gift Tax Campus Operation will correspond for supporting schedules, if missing, for estates.

If	Then
Schedule A-Disposition of Specially Valued Property or Cessation of Qualified Use	Verify that the total amounts of Columns D and E were entered on Page 1, Part II, Lines 12 and 13 respectively.
Schedule B, Involuntary Conversions or Exchanges	Verify that the total amount from Column C was entered on Page 1, Part II, Line 16.

3.11.106.20.7.1
(01-01-2024)

Part - II - Tax Computation - Form 706-A

- (1) Line 1c - Subtract Line 1b from Line 1a. Accept taxpayer's figure if there is an entry.
- (2) Line 2c - Subtract Line 2b from Line 2a. Accept taxpayer's figure if there is an entry.
- (3) Line 3c - Subtract Line 3b from Line 3a. Accept taxpayer's figure if there is an entry.
- (4) Divide Line 1c by Line 2c and edit as a percent (%). Accept taxpayer's figure if there is an entry.

- (5) Line 5 - Multiply Line 3c by percent (%) on Line 4. Accept taxpayer's figure if there is an entry.
- (6) Line 7 - Divide Line 6 by Line 1a and edit the result as a percent (%). Accept taxpayer's figure if there is an entry.
- (7) Line 8 - Multiply Line 5 by percent (%) on Line 7. Accept taxpayer's figure if there is an entry.
- (8) Line 14 - Subtract Line 13 from Line 12. Accept taxpayer's figure if there is an entry.
- (9) For 1/1/99 - Form 706-A, Part II - Lines 16, 17, 18 and 19 were deleted. Renumber the to following lines:
 - Change line 20 to 16. Accept taxpayer's figure if there is an entry.
 - Change line 21 to 17. Accept taxpayer's figure if there is an entry.
 - Change line 22 to 18. Accept taxpayer's figure if there is an entry.
 - Change line 23 to 19. Accept taxpayer's figure if there is an entry.
- (10) Line 17 - Divide Line 16 by Line 12 and edit as a percent (%). Accept taxpayer's figure if there is an entry.

Note: If there are no entries on Lines 16, 17 or 18, edit Line 15 on Line 19.

Note: Remember you will compute lines that are blank and accept taxpayer's figure if they have entered them.

3.11.106.20.8
(01-01-2017)

**Penalty and Interest -
Form 706-A**

- (1) The following information pertains to penalty and interest:

If	Then
There is a green-rocker amount stamped or printed on the form (indicating that a remittance was submitted with the form)	Compare it against the amount on Line 19. If that amount is greater than Line 19 (additional estate tax due), it is possible that the amount may be interest at the underpayment rate established under (IRC) Section 6621 for the period beginning on the date the estate tax liability was due and ending on the date such additional estate tax is due.
The green-rocker amount is greater than the amount on Line 19	<ol style="list-style-type: none"> 1. Edit on the dotted line, to the left of Line 19, "TC-340" and the amount totaling the difference. Example: If the green-rocker amount is \$455.00, and the amount on Line 19 is \$405.00, then you would edit "TC-340 - \$50.00" to indicate a restricted interest assessment of \$50.00. 2. After editing, follow the procedures in IRM 3.11.106.21.5, Tax Period - Form 706-D.

3.11.106.20.9
(01-01-2016)

Routing - Form 706-A

- (1) After all entries have been examined and verified, and if no correspondence is needed for the taxpayer to complete the return, route to Numbering.

3.11.106.21
(01-01-2018)

**Processing Form 706-D,
United States Additional
Estate Tax Return -
Under Code Section
2057**

- (1) The following information pertains to processing Form 706-D, United States Additional Estate Tax Return - Under Code Section 2057.

3.11.106.21.1
(01-05-2024)

**Background for Form
706-D**

- (1) A provision within the Internal Revenue Service Restructuring and Reform Act of 1998 requires a qualified heir to report and to pay additional estate tax, if:
- a. Any "taxable event" occurs to the qualified family owned business interest within 10 years of the decedent's death, and
 - b. The decedent's death was later than December 31, 1997.
- (2) The additional tax is computed on Form 706-D, United States Additional Estate Tax Return - Under Code Section 2057. The tax is due 6 months after the taxable disposition, disqualifying act, or cessation of qualified use of the Qualified Family Owned Business Interest (QFOBI).

Note: (IRC) Section 2057 is repealed for individuals dying after January 1, 2004.

- (3) A "taxable event" is defined as follows:
- a. The qualified heir disposes of any portion of their interest in the family owned business, other than by disposition to a member of the qualified heir's family or through a qualified condition contribution under (IRC) Section 170(h).
 - b. The qualified heir ceases to meet material participation requirements, i.e., if neither the qualified heir nor any member of their family has materially participated in the trade or business for at least 5 years or any 8 year period.
 - c. The principal place of business of the qualified family owned business ceases to be located in the United States.
 - d. The qualified heir loses United States citizenship and neither a qualified trust was created nor a security arrangement made.
- (4) Form 4768, Application for Extension of Time to File a Return and/or Pay United States Estate (and Generation-Skipping Transfer) Taxes may be filed to apply for an extension of time to file.

3.11.106.21.2
(01-01-2019)

**Filing Requirements -
Form 706-D**

- (1) Form 706(D), United States Additional Estate Tax Return, Under Code Section 2057, returns are filed at KSCPC.

3.11.106.21.3

(01-01-2019)

Examination - Form 706-D

- (1) Examine all returns for timeliness, completeness, name and address, social security number of heir, decedent's name, social security number and Date of Death. Document Code 84, MFT 53, and a blocking range of 650-699 have been assigned for use with Form 706-D, United States Additional Estate Tax Return - Under Code Section 2057'.
- (2) Any adjustment to the original return that is disclosed either by a corrected return or in letter form will be forwarded to the Cincinnati Compliance Services, Estate and Gift Tax Campus Operation for its review.

3.11.106.21.4

(01-01-2019)

Due Date - Form 706-D

- (1) Form 706-D, Under Code Section 2057, should be filed within 6 months after the taxable disposition, disqualifying act, or cessation of qualified use of the Qualified Family Owned Business Interest (QFOBI). This is the time when the payment is required to be made.

3.11.106.21.5

(01-01-2016)

Tax Period - Form 706-D

- (1) The tax period is determined by the date on which the qualified heir disposed of any interest in the real property.
- (2) Check the return and attached documents for date on which the qualified heir disposed of any interest in the real property, or ceased to use (for the qualified use) the real property, or performed a disqualifying act of the real property. Usually, this date can be found on Page 2, Schedule A, Column (C).
- (3) Edit the date of disposition (from Page 2, Schedule A, Column (C)) in the top center of the form in YYYYMM format.

Note: If the tax period cannot be determined, route the return to Cincinnati Compliance Services, Estate and Gift Tax Campus Operation.

3.11.106.21.6

(01-01-2019)

Entity Verification - Form 706-D

- (1) The following information pertains to entity verification:

If	Then
Part I - Entity	Verify that the heir's name, address, and social security number and the decedent's name, social security number and Date of Death was entered in Part 1 of Form 706-D, Under Code Section 2057.
If the heir's name, address or social security number or the decedent's name, social security number or Date of Death is missing on the return and cannot be found on attachments	<ol style="list-style-type: none"> 1. Research IDRS for missing information. 2. If information not found on IDRS, send return to Cincinnati Compliance Services, Estate and Gift Tax Campus Operation.

3.11.106.21.7

(01-01-2022)

Mathematical**Verification - Form 706-D**

- (1) Form 706-D, Under Code Section 2057, should be reviewed to determine if the return and schedules were accurately completed. Manual math verification of the return is not required.
- (2) Cincinnati Compliance Services, Estate and Gift Tax Campus Operations will correspond for supporting schedules, if missing, for estates.

If	Then
Schedule A-Disposition of Qualified Family-Owned Business Interest, Failure to Materially Participate, or Disqualifying Act (Taxable Under (IRC) Section 2057(f)(1))	Verify that the total amounts were entered correctly from Column (D) to Page 1, Part II, Line 12.
Schedule B, Involuntary Conversions or Exchanges	Verify that the total amount was entered from Column (C) to Page 1, Part II, Line 11.

3.11.106.21.7.1

(01-01-2024)

**Part II- Tax Computation
- Form 706-D**

- (1) Line 3c - Subtract Line 3b from Line 3a. Accept taxpayer's figure if there is an entry.
- (2) Line 4 - Divide Line 1 by Line 2 and edit result as a percentage (%). Accept taxpayer's figure if there is an entry.
- (3) Line 5 - Multiply Line 3c by Line 4. Accept taxpayer's figure if there is an entry.
- (4) Line 7 - Divide Line 6 by Line 1 and edit the result as a percentage (%). Accept taxpayer's figure if there is an entry.
- (5) Line 8 - Multiply Line 5 by the percentage (%) on Line 7. Accept taxpayer's figure if there is an entry.
- (6) Line 9 - Use Applicable percentage (%) as entered by taxpayer. Accept taxpayer's figure if there is an entry.
- (7) Line 10 - Multiply Line 8 by the Applicable percentage (%) on Line 9. Accept taxpayer's figure if there is an entry.
- (8) Line 13 - Divide Line 11 by Line 12 and edit result as a percentage (%). Accept taxpayer's figure if there is an entry.
- (9) Line 14 - Multiply Line 10 by the percentage (%) on Line 13. Accept taxpayer's figure if there is an entry.
- (10) Line 15 - Subtract Line 14 from Line 10. Accept taxpayer's figure if there is an entry.

Note: If there are no entries on Lines 11, 12, 13 or 14, edit Line 10 on Line 15.

Note: Remember you will compute lines that are blank and accept taxpayer's figure if they have entered them.

3.11.106.21.8

(01-01-2024)

**Penalty and Interest -
Form 706-D**

- (1) The following information pertains to penalty and interest:

If	Then
There is a green-rocker amount stamped or printed on the form (indicating that a remittance was submitted with the form)	<p>Compare it against the amount on Line 15. If that amount is greater than Line 15 (additional estate tax due), the amount should be interest at the underpayment rate established under (IRC) Section 6621 for the period beginning on the date the estate tax liability was due and ending on the date such additional estate tax is due.</p> <ol style="list-style-type: none"> Edit on the dotted line, to the left of Line 15, "TC-340" and the amount totaling the difference. <p>Example: If the green-rocker amount is \$455.00, and the amount on Line 15 is \$405.00, then you would edit "TC-340 - \$50.00" to indicate a restricted interest assessment of \$50.00.</p> <ol style="list-style-type: none"> After editing, follow the procedures in IRM 3.11.106.21.5, Tax Period - Form 706-D.
If no interest is included in the payment	Route the return to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G

3.11.106.21.9

(01-01-2016)

Routing - Form 706-D

- (1) After all entries have been examined and verified, and if no correspondence is needed for the taxpayer to complete the return, route to Numbering.

3.11.106.22

(01-14-2022)

**Processing Schedule R-1 (Form 706),
Generation-Skipping
Transfer Tax (Direct
Skips From a Trust
Payment Voucher)**

- (1) (IRC) Section 2603 (a) (2) provides that the Generation-Skipping Transfer (GST) tax imposed on a direct skip from a trust is to be paid by the trustee. Schedule R-1 (Form 706) serves as a payment voucher for the trustee to remit the GST tax to the Internal Revenue Service.
- (2) Examine all returns for timeliness and completeness of all entity data. If information is missing then perfect the document for missing information as appropriate prior to processing. Reach out to Estate and Gift Tax Policy for advice on how to process. Schedule R-1 will be processed as a non-master file account using Document Code 85, MFT 53 and blocking series 590 through 599.

3.11.106.22.1

(01-01-2017)

**Due Date - Schedule R-1
(Form 706)**

- (1) The Schedule R-1 (Form 706) is due 9 months after the decedent's Date of Death.

Exception: If the date of death is between January 1, 2010, and December 17, 2010 (inclusively); the return due date is September 19, 2011, as mandated in the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (PL 111-312).

3.11.106.22.2

(01-01-2024)

**Mathematical
Verification - Schedule
R-1 (Form 706)**

- (1) The following information pertains to math verification:

If	Then
Information is missing	<ol style="list-style-type: none"> 1. Contact Executor of the estate. 2. Where possible, verify amounts on Lines 1 through 6 on the schedule(against the items listed in Part I. Computation of the GST Tax on the Direct Skip (Description of property interests subject to the direct skip).

3.11.106.22.3

(01-09-2023)

**Penalty and Interest -
Schedule R-1 (Form 706)**

- (1) The following information pertains to penalty and interest:

If	Then
Using the due date to determine timeliness	Decide whether penalties and interest need to be assessed.
It is determined that penalty and interest assessments (or any other adjustment actions) are required	Prepare Form 3465, Adjustment Request, as instructed. Route the return to Kansas City Accounting, Mail Stop 6263 P- 6.

3.11.106.22.4

(01-09-2023)

**Routing - Schedule R-1
(Form 706)**

- (1) Receipt and Control will send all Schedule R-1s (Form 706) with remittance to Deposit Activity, who will stamp the schedule with an Non Master File (NMF) number and deposit the remittance. After numbering, the return will be sent to Code and Edit for math verification and then to Kansas City Accounting, Mail Stop 6263 P6 for further processing.

3.11.106.23

(01-01-2025)

**Processing Form 709,
United States Gift (and
Generation-Skipping
Transfer) Tax Return**

- (1) New transcription has been requested for processing year 2013 and subsequent. Staple a Post-It (sticky) to pages 1 through 5 in sequential order to facilitate transcription entry. New transcription has been requested for processing year 2014 and subsequent. Staple a Post-It (sticky) to pages 1 through 10 in sequential order to facilitate transcription entry. We are using this method so large returns with several pages (perhaps a will or trust) between page 1 through 5 can be identified quickly by Integrated Submission and Remittance Processing (ISRP). Stapling the Post-It (sticky) to the respective page will relieve the burden of having to disassemble the returns.
- (2) A tax is imposed on the lifetime transfer of property by an individual. It is imposed upon the donor, the person making the transfer. The chief purpose of the gift tax is to deter the making of gifts to avoid estate taxes. Before December 31, 1976, gift tax rates were only three-fourths of estate tax rates; however, there is now a unified rate for both taxes.
- (3) A gift is a voluntary transfer of property by one to another without consideration or compensation. The tax law applies when the donor has parted with possession and control and has no power to change the disposition.

- (4) Only individuals are required to file gift tax returns. If a trust, estate, partnership, or corporation makes gifts to the individual beneficiaries, partners, or stockholders, they are considered donors and may be liable for gift tax.

3.11.106.23.1
(01-01-2025)
Due Date - Form 709

- (1) The due date for Form 709 United States Gift (and Generation-Skipping Transfer) Tax Return, or Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States, without an extension, are the same. See table below:

Tax Year Form 709	Due Date
2024	04-15-2025
2023	04-15-2024
2022	04-17-2023
2021	04-15-2022
2020	04-15-20021
Tax Year 709-NA	Due Date
2024	04-15-2025

#

3.11.106.23.2
(01-01-2025)
Entity Perfections - Form 709

- (1) The entity area of the Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, consists of the following:
 - Donor’s name,
 - Donor’s Address, and
 - Donor’s Social Security Number (SSN).
- (2) On Form 709 underline the first 4 letters of the donors last name. Underline the address, if any of the following apply:
 - a. Line 11a box is checked, (Tax Year 2023 and Prior), Tax Year 2024 Page 1, Part 1, Line 18a **“No”**.
 - b. Line 11b box is checked, (Tax Year 2023 and Prior), Tax Year 2024 Page 1, Part 1, Line 18b) **“Yes”**.
 - c. If both boxes on Line 11a, or 11b for 2023, or line 18a or 18b for 2024, are blank.
 - d. Both boxes or neither box is checked for Line 11b Tax Year 2023 or 18b for Tax Year 2024.
 - e. Deceased donor with CCC **“F”**.
 - f. If the **“in care of”** name begins with % or c/o if it is not followed by an in-care-of name(individual or business).

If	Then
There is any reference to Reg. 25.2511-2 (incomplete gifts) on Page 1 of Form 709	<ol style="list-style-type: none"> 1. Edit the return. 2. Remove the return from the block and give to your manager to hold for Examination's review.
An amended ("G" coded) return	See IRM 3.11.106.23.2.2, Amended Returns - Form 709.
Both a PO Box and a street address are shown on the return	<ol style="list-style-type: none"> 1. Perfect the address. Note: PO Box will always take precedence over a street address. 2. Underline the PO Box. 3. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>
Joint return with 2 names on Line 1 and gift to any one donee is over \$36,000 for 2024, \$34,000 for 2023, \$32,000 for 2022, \$30,000 for 2018-2021, etc.,	Correspond to secure separate Forms 709.
Joint return with 2 names on Line 1 and gift to any one donee is \$18,000 for 2024, \$17,000 for 2023, \$16,000 for 2022, \$15,000 for 2018-2021, etc., or less	Circle out spouses name and continue processing.

Note: Always circle out the "in care of" symbol ("c/o" or "%") if it is present with an address. Do not use the ampersand (&) and the percent symbol (%) when editing address information.

3.11.106.23.2.1
(01-01-2025)
**Donor's Residence
(Domicile)**

- (1) The donors residence (domicile) is found on Page 1, Part 1, Box 5 for 2023 and Prior and Box 12 for 2024 and subsequent.

Note: The legal residence (domicile) of the donor (Box 5) determines whether the return is a domestic or foreign (international) address return.

- (2) KCSPC will process all domestic domicile address returns and all foreign (international) address returns (any address that is not in 1 of the 50 states or the District of Columbia).

Note: KCSPC will edit the Citizenship Code.

- (3) All U.S. Possessions are considered foreign (international):

- American Samoa (AS)
- Federated States of Micronesia (FM)
- Guam (GU)
- Northern Mariana Islands (MP)
- Marshall Islands (MH)
- Palau (PW)
- Puerto Rico (PR)
- Virgin Islands (U.S.) - (VI)

- (4) APO/FPO addresses are not considered to be foreign (international) addresses.

- a. The Postal Service established new address requirements for APO/DPO/FPO addresses.
- b. If the old address appears (for example - APO New York, NY 091XX) it must be converted to the new state code abbreviation based on the ZIP Code (for example, the previous example would be converted to APO AE 091XX).

ZIP Code	Address	Abbreviation
340XX	APO/DPO/FPO	AA
090XX-098XX	APO/DPO/FPO	AE
962XX-966XX	APO/DPO/FPO	AP

3.11.106.23.2.2
(01-01-2025)

**Amended Returns -
Form 709**

- (1) The following information pertains to amended returns:

If	Then
Return is marked "Amended", "Revised", "Adjusted", "Subsequent", "Substitute", "Supplemental", or box 15, etc.	See IRM 3.11.106.10.5.1, Amended Returns.
Entity cannot be perfected on amended return after IDRS research, no data was found and document is numbered	<ol style="list-style-type: none"> 1. Edit Action Code 320 to the return and route to Entity Control. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to Entity Control. .
Entity cannot be perfected on amended return after IDRS research, no data was found and document is unnumbered after IDRS research	<ol style="list-style-type: none"> 1. Edit Action Code 320 to the return and route to Entity Control 2. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip. ,

- (2) If Form 709-NA is attached to Form 709, then follow the steps below for each form.

Form 709:	Form 709-NA:
<ol style="list-style-type: none"> 1. Detach the Form 709-NA from the Form 709. 2. Edit an Audit Trail on the Form 709, (e.g., Detach 709-NA). 3. Edit the Received Date from the Form 709 to the Form 709-NA. 4. Write Amended on top of Form 709-NA. 5. Route Form 709-NA to Cincinnati Centralized Speciality Tax, Mail Stop 824G. 6. Continue processing the Form 709. 	<ol style="list-style-type: none"> 1. Detach the Form 709 from the Form 709-NA. 2. Edit the Received Date from the Form 709-NA to the Form 709. 3. Edit an Audit Trail on the Form 709-NA, (e.g., Detached From 709). 4. Edit Form 709-NA as an Amended return. See IRM 3.11.106.10.5.1, Amended Returns. 5. Route Form 709 to Receipt and Control to be renumbered and rebatched.

3.11.106.23.3
(01-01-2025)

Received Date - Form 709

- (1) See IRM 3.11.106.13, Received Date, for information regarding received date editing.
- (2) An IRS received date must be edited to all Form 709 returns whether timely or delinquent. See IRM 20.1, Penalty Handbook, for reasonable causes for delinquency.

(3) The received date is edited MMDDYY format in Part 2 of the return to the left of Lines 6 and 7. See Figure 3.11.106-8, Received Date.

DRAFT

Form 709

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form709 for instructions and the latest information.
(For gifts made during calendar year 2024)

OMB No. 1545-0020

2024

Part I General Information

1 Donor's first name and middle initial
Ferris T.

2 Donor's last name
Dragon

3 Donor's social security number
000-00-2777

4 Address (number and street). If you have a P.O. box, see instructions.
610 Keelback Ave.

5 Apt. no.

6 City, town, or post office. If you have a foreign address, also complete spaces below.
Kansas City

7 State
Kansas

8 ZIP code
66110

9 Foreign country name

10 Foreign province/state/county

11 Foreign postal code

12 Legal residence (domicile)
Kansas

13 Citizenship (see instructions)
USA

14 If the donor died during the year, check here ☐ and enter date of death

15 If an amended return, check here ☐

16 If you extended the time to file this Form 709, check here ☐

17 Enter the total number of donees listed on Schedule A. Count each person only once

18a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 18b

18b Has your address changed since you last filed Form 709 (or 709-A)?

19 Gifts by spouses to third parties. Did you and your spouse make gifts to third parties? See instructions. (If the answer is "Yes,"

20 Spousal unused exclusion (DSUE) amount received from a predeceased spouse to a gift or gifts in 709? If "Yes," complete Schedule C

21 Does any gift or other transfer reported on this Form 709 include a digital asset (or a financial interest in a digital asset)? See instructions

POSTMARK DATE:
February 6, 2025

Part II Tax Computation

1 Enter the amount from Schedule A, Part 4, line 11

2 Enter the amount from Schedule B, line 3

3 Total taxable gifts. Add lines 1 and 2

4 Tax computed on amount on line 3 (see Table for Computing Gift Tax in instructions)

5 Tax computed on amount on line 2 (see Table for Computing Gift Tax in instructions)

6 Balance. Subtract line 5 from line 4

7 Applicable credit amount. If donor has DSUE amount from predeceased spouse(s) or Restored Exclusion Amount, enter from Schedule C

1 70,000 00

2

3 70,000 00

4 15,600 00

5

6 15,600 00

020625

Figure 3.11.106-8 Received Date

(4) The IRS received date must be stamped or edited on all returns. Caution should be taken to determine when a return was filed or became processable. Determine the received date from return, envelope, or attachments. (See Figure 3.11.106-8. Received Date)

3.11.106.23.4
(01-01-2019)
Penalty and Interest
Code - Form 709

(1) Place penalty and interest code between Lines 2 and 3 of Page 1, Part 2 - Tax Computation. (See Figure 3.11.106-9.) See IRM 3.11.106.7, Penalty and Interest Code, for description of codes.

3.11.106.23.4

Internal Revenue Manual

Cat. No. 33575Y (11-12-2024)
Any line marked with a #
is for Official Use Only

33575022

DRAFT

Form **709** **United States Gift (and Generation-Skipping Transfer) Tax Return** OMB No. 1545-0020

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form709 for instructions and the latest information.
(For gifts made during calendar year 2024)

2024

Part I General Information

1 Donor's first name and middle initial
Jordan J.

2 Donor's last name
Bronze

3 Donor's social security number
000-00-1197

4 Address (number and street). If you have a P.O. box, see instructions.
24845 S. Violet Ave

5 Apt. no.

6 City, town, or post office. If you have a foreign address, also complete spaces below.
Los Angeles

7 State
CA

8 ZIP code
90052

9 Foreign country name

10 Foreign province/state/county

11 Foreign postal code

12 Legal residence (domicile)
CA

13 Citizenship (see instructions)
USA

14 If the donor died during the year, check here ☐ and enter date of death

15 If an amended return, check here ☐

16 If you extended the time to file this Form 709, check here ☐

17 Enter the total number of donees listed on Schedule A. Count each person only once

18a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 18b ☒

18b Has your address changed since you last filed Form 709 (or 709-A)? ☒

19 Gifts by spouses to third parties. Did you and your spouse make gifts to third parties? See instructions. (If the answer is "Yes," complete Part III on page 2.)

20 Have you applied a deceased spousal unused exclusion (DSUE) amount received from a predeceased spouse to a gift or gifts reported on this or a previous Form 709? If "Yes," complete Schedule C

21 Does any gift or other transfer reported on this Form 709 include a digital asset (or a financial interest in a digital asset)? See instructions

Part II Tax Computation

1	Enter the amount from Schedule A, Part 4, line 11	1	10,555,000
2	Enter the amount from Schedule B, line 3	2	1,000,000
3	Total taxable gifts. Add lines 1 and 2	3	11,555,000
4	Tax computed on amount on line 3 (see Table for Computation of Tax)	4	4,567,800
5	Tax computed on amount on line 2 (see Table for Computation of Tax)	5	345,800
6	Balance. Subtract line 5 from line 4	6	4,222,000
7	Applicable credit amount. If donor has DSUE amount, enter amount from Schedule C, line 5; otherwise, see instructions	7	5,389,800
8	Enter the applicable credit against tax allowable for all prior periods from Schedule B, line 1, col. (c)	8	
9	Balance. Subtract line 8 from line 7. Do not enter less than zero	9	5,389,800
10	Enter 20% (0.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977. See instructions	10	
11	Balance. Subtract line 10 from line 9. Do not enter less than zero	11	5,389,800
12	Applicable credit. Enter the smaller of line 11 or line 9	12	4,222,000
13	Credit for foreign gift taxes. See instructions	13	
14	Total credits. Add lines 12 and 13	14	4,222,000
15	Balance. Subtract line 14 from line 11. Do not enter less than zero	15	
16	Generation-skipping transfer taxes from Schedule D, Part 2, col. (a) to (d)	16	20,000
17	Total tax. Add lines 15 and 16	17	20,000
18	Gift and generation-skipping transfer taxes prepaid with extension of time to file	18	13,000
19	If line 18 is less than line 17, enter balance due. See instructions	19	7,000
20	If line 18 is greater than line 17, enter amount to be refunded	20	

Penalty and Interest Code

RECEIVED
04182025
KANSAS CITY, MO
IRS-KCSC

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

Sign Here **Jordan J. Bronze** **4-11-25**
Signature of donor Date

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☒ No

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.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the instructions for this form. Cat. No. 16783M Form **709** (2024)

"Includes \$2,000 interest"

Figure 3.11.106-9 Penalty and Interest Code

3.11.106.23.5
(01-01-2024)**Social Security Number (SSN)**

(1) An SSN is a 9 digit number which is assigned to an individual by the Social Security Administration.

(2) An SSN is valid if it contains 9 numeric characters, all nines and/or all zeros will be considered invalid.

- (3) The Donor's SSN must be present on Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return.

Note: Exception: If a Trust files a return a EIN must be present.

If	Then
Other than 9 digits or multiple SSN's	Check attachments and schedules for current SSNs.
Missing SSN and return is unnumbered	<ol style="list-style-type: none"> 1. Research IDRS. 2. If SSN not found, prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to Entity Control.
Missing SSN and return is numbered	<ol style="list-style-type: none"> 1. Edit Action Code 320 on the return. 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing slip, and route to Entity Control.

3.11.106.23.6
(01-01-2024)

Tax Period - Form 709

- (1) The tax period for Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return is determined by the date of the gift. Verify Schedule A, Column E, Date of Gift to determine tax period.

If	Then
Gift was made in current year	<ol style="list-style-type: none"> 1. Do not edit tax period to Calendar Year at top of Form 709. 2. The current tax period is automatically generated.
Other than current tax period	It must be edited in YYMM format. (See Figure 3.11.106-10, Tax Period Form 709.
Form 709, "Calendar Year" is blank	Determine tax period ending from latest "Date of gift" listed on Schedule A.
No dates are listed on Schedule A or attachments	Process as the year indicated on the form/return.
Multiple years are filed on 1 return	<ol style="list-style-type: none"> 1. Prepare dummy return if tax data can be determined for each year. 2. Continue processing. 3. If unable to determine tax data for multiple years, correspond using Form 3696, Correspondence Action Sheet or other approved Correspondence Action Sheet. See IRM 3.11.106.11.1, Issuing correspondence. <p>Exception: Do not correspond for multiple tax years if Box B on Schedule A is checked or if there is an indication on Schedule A (or on an attachment) that the gift is a contribution to a Section 529(c)(2)(B) - Qualified State Tuition Program.</p>
More than one return for the same tax period and the same taxpayer	<ol style="list-style-type: none"> 1. Staple all returns together. 2. Code top return completely. 3. Correspond using Form 3696, Correspondence Action Sheet or other approved Correspondence Action Sheet.
Unable to determine tax data for multiple years	Correspond. See IRM 3.11.106.11, Taxpayer Correspondence General.

Figure 3.11.106-10 Tax Period

(1) For early filed returns (for example a 2023 Form 709 filed in 2023 but not due until April 15, 2024) proceed as follows. :

- a. Completely code the return using current IRM procedures. Initiate any needed correspondence before suspending the return. Use Action Code 2XX for correspondence, then attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and annotate Action Code 480 as secondary action required.

- b. Leave returns in batch for processing.

If	Then
Unnumbered return (no remittance)	<ol style="list-style-type: none"> 1. Do not send the return back to taxpayer. 2. Post the return as the month actually received. For example, if the return is received in April 2020, post is as 2004. 3. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing slip, "Early Filed Hold" to the return and route to Rejects.
Unnumbered return (remittance only)	<ol style="list-style-type: none"> 1. Do not send return back to taxpayer. 2. Remittance will be deposited to the taxpayer's account. 3. Edit CCC "Y" for remittance returns only. 4. Post the return as the month actually received. For example, if the return is received in April 2020, post is as 2004.
Numbered return (no remittance)	<ol style="list-style-type: none"> 1. Do not send return back to taxpayer. 2. Edit Action Code 480 on the return. 3. Edit tax period. 4. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing slip, marked "Early Filed-Hold" to the return and route to Rejects.
Numbered return (remittance only)	<ol style="list-style-type: none"> 1. Do not send return back to taxpayer. 2. Remittance will be deposited to the taxpayer's account. 3. Edit CCC "Y" for remittance returns only. 4. Post the return as the month actually received. For example, if the return is received in April 2020, post is as 2004.

Figure 3.11.106-5, **Computer Condition Code.**

3.11.106.23.7
(01-01-2017)

**Computer Condition
Codes - Form 709**

- (1) Valid codes are A (2010 only), D, F, G, L, O, R, W, X, Y, 3, and 7. See IRM 3.11.106.10, Computer Condition Codes - CCC's, for description of codes.

Reminder: Edit CCC "A" to identify 2010 (ONLY) revisions (with a 2010 tax period) of Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return. If there are any dollar amount entries (other than zero) anywhere on Page 2, Schedule A, Parts 2 or 3, or on Page 4, Schedule C (other than Exemption amounts (only) shown in Part 2, Lines 1, 3, and/or 8). **DO NOT** edit CCC "A" if other than 2010. See Figure 3.11.106-11, Example of when to edit CCC "A".

Figure 3.11.106-11 CCC “A” for 2010 Form 709 ONLY

Citizenship Code - Form 709

If	Then
On Page 1, Part 1, Box 5, Tax Year 2023 and Prior and Box 13 on 2024 and subsequent taxpayer indicates that their legal residence is not in the U.S. and not a citizen of the U.S. on Page 1, Part 1, Box 7, of the return	<ol style="list-style-type: none"> Edit a code "1" at the right end of Page 1, part 1 Line 7 for 2023 and prior, Page 1, Part 1, line 13. for 2024 and subsequent.(See Figure 3.11.106-12), Citizenship Code. for 2023 Edit CCC "Y". If blank or there is an indication the donor is an American, leave blank.

DRAFT Y

Form 709 **United States Gift (and Generation-Skipping Transfer) Tax Return** OMB No. 1545-0020

Go to www.irs.gov/Form709 for instructions and the latest information.
(For gifts made during calendar year 2024)

2024

Part I General Information

1 Donor's first name and middle initial **Roger** 2 Donor's last name **Bunting** 3 Donor's social security number **000 00 4168**

4 Address (number and street). If you have a P.O. box, see instructions. **1442 Osprey Avenue** 5 Apt. no.

6 City, town, or post office. If you have a foreign address, also complete spaces below. **Boston** 7 State **MA** 8 ZIP code **02109**

9 Foreign country name 10 Foreign province/state/county 11 Foreign postal code

12 Legal residence (domicile) **Canada** 13 Citizenship (see instructions) **Canadian**

14 If the donor died during the year, check here ☐ and enter date of death _____

15 If an amended return, check here ☐

16 If you extended the time to file this Form 709, check here ☐

17 Enter the total number of donees listed on Schedule A. Count each person only once **3**

18a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 18b _____

b Has your address changed since you last filed Form 709 (or 709-A)? _____

Citizenship Code 1

Yes No

☒ ☒

Figure 3.11.106-12 Citizenship Code

3.11.106.23.9
(01-01-2025)
**Extension of Time to
File and Payment**

- Gift tax extension to file requests may be made on Form 2350, Application for Extension of Time to File U.S. Income Tax Return, and Form 4868, Application Extension of Time to File U.S. Individual Income Tax Return. or Form 8892, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Processing instructions for the form are in, IRM 3.11.212, Applications for Extension of Time to File, Returns and Documents Analysis.
- The following information pertains to extension of time to file and deferment of payment:

If	Then
Timely filed return with attachments (Balance due returns only)	<ol style="list-style-type: none"> Any timely filed return with attachments requesting extension of time to pay under (IRC) Section 6161 which has not been approved will be processed as a tentatively allowed deferment. Annotate top of return, "Hardship Extension Tentatively Allowed" and requested extended date. Forward extension request to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G.
Untimely filed return (Balance due returns only)	<ol style="list-style-type: none"> Any untimely filed hardship requests will also be routed to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G. Accept and note on return "Hardship Tentatively Disallowed, Withhold Issuance of Notice to Taxpayer".

3.11.106.23.10
(01-01-2025)

**Consent Information/
Consent of Spouse**

- (1) The following information pertains to the spouses SSN:

If	Then
Consent is given to split gifts	<ol style="list-style-type: none"> The spouses SSN must be present. (The return will be coded with Consent Code "1".)
Spouse's SSN is missing, incomplete or not valid	<ol style="list-style-type: none"> Check through attachments and schedules. If present, edit the correct SSN if not found, research IDRS.
Primary and secondary SSNs are identical	Check through attachments and schedules. If present, edit the correct SSN.
No record of spouses SSN is found in any taxpayer directory (numbered return)	<ol style="list-style-type: none"> Edit Action Code 320 on the return. Prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to Entity Control.

- (2) The following pertains to consent of spouse:

- (IRC) Section 2513 states that if husband and wife consent, all gifts made to third parties will, for purposes of gift tax, be considered as made one-half by each provided that the husband and wife are either U.S. citizens or U.S. residents.
- The consent is effective only for those gifts made while the husband and wife are actually married.

- (3) If there is any indication of taxpayer intent to split gifts on the return, allow the consent.

- (4) Any of the following conditions constitute a valid consent:

- The taxpayer/spouse checks "Yes" on consent of spouse field.

- b. The spouses signature is present on Page 1, Part 1, Line 18, (Tax Year 2023 and prior). Consent of Spouse Signature will not appear on a 2024 and subsequent tax return.
- c. A timely signed jurat, a signed statement containing the same language found in Line 18 (Tax Year 2023 and prior), Consent of Spouse Signature will not appear on a 2024 and subsequent tax year return, from the spouse is received.
- d. The consent of the husband is indicated (signified) on the wife's return and the wife's consent is signified on the husband's return.
- e. The consent of each spouse is signified on their own return.
- f. The consents of both spouses are signified on one of the returns.
- g. If schedule A Part 1, 2, or 3, Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return) indicates Gifts by Spouse Information, consider this a valid consent by spouse.

If	Then
Consent Code is "1" and spouses SSN is missing, incomplete, or not a valid SSN	<ol style="list-style-type: none"> 1. Search attachments for spouses SSN. 2. If not found, research IDRS.
No consent to split	Edit Consent Code "0".
The taxpayer/spouse checked "No" on Line 12, but signed the consent	<ol style="list-style-type: none"> 1. Allow the consent. 2. Edit Consent Code "1".

If	Then
Once you have determined that a valid consent has been made	Edit Consent Code "1" in the left margin, on Page 1, Part 1, Line 18, (Tax Year 2023 and Prior), Page 2, Part 3, Line 3 (Tax Year 2024 and subsequent), (See Figure 3.11.106-13, Consent Code).
Once you have determined that a valid consent has not been made	Edit "0" and "X" Line 14, (Tax Year 2023 and Prior), Page 2, Part 3, Line 3 (Tax Year 2024 and Subsequent), if present.

Note: The spouses return could be in-house, therefore, do not correspond for spouses signature.

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Form 709 (2024)

Page 2

Part III

Spouse's Consent on Gifts to Third Parties

1	Gifts by spouses to third parties. Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? See instructions. (If the answer is "Yes," the following information must be furnished. If the answer is "No," skip lines 2-7.)	Yes	No
2	Name of consenting spouse Judy A. Warbler	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3	SSN of consenting spouse 000-00-5372	<input type="checkbox"/>	<input type="checkbox"/>
4	Were you married to one another during the entire calendar year? See instructions	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5	If line 4 is "No," were you widowed/deceased, and give date. See instructions	<input type="checkbox"/>	<input type="checkbox"/>
6	Will a separate return be filed for the spouse? If "Yes," mail both returns in the same envelope	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7	Consent of spouse to be considered as made one-half by each spouse? If "Yes," you must attach a Notice of Consent. See instructions	<input type="checkbox"/>	<input type="checkbox"/>

Form 709 (2024)

1

Edit Consent Code

Figure 3.11.106-13 Consent Code

- 3.11.106.23.11
(01-05-2024)
Tax Computation - Page 1, Part 2, Form 709
- (1) Effective January 1, 2004, the Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, program was modified to accept dollars-only transcription for all lines on Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, except for the following, which must be entered in dollars and cents:

• Line 17 - Total Tax Amount

• Line 18 - Prepaid Taxes

• Line 19 - Balance Due

• Line 20 - Refunded Amount

(2) Any lines in (1) above that have a vertical bold line, decimal, dash, or denominations clearly indicated will be treated as dollars and cents. No further editing is required.

(3) If not clearly indicated, edit dollars and cents.

(4) See Exhibit 3.11.106-11, Form 709, United States Gift (and generation skipping Transfer) Tax Return for a display of Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, and transcription lines (including Schedule A).

(5) Line 1 - Taxable gifts Current Period Amount. This amount is carried forward from Schedule A, Part 4, Line 11. Accept taxpayer's figures.

(6) Line 2 - Taxable gifts Prior Period Amount. This amount is carried forward from Schedule B, Line 3. Accept taxpayer's figures.

(7) Line 3 - Total taxable gifts. Accept taxpayer's figures.

(8) Line 4 - Total tax taxpayer (current). Accept taxpayer's figures.

(9) Line 5 - Total tax taxpayer (prior). Accept taxpayer's figures.

(10) Line 6 - Balance. Accept taxpayer's figures.

- (11) Line 7 - Applicable credit amount. If there is an amount on line 7, accept taxpayers figures. If blank or zero and there is no amount on Schedule C, line 5, (DSUE and/or Restored Exclusion), edit the appropriate amount from the table below in (13) a. If blank or zero and there is an amount on Schedule C, line 5, edit that amount on line 7 (Applicable Credit Line).

Note: An amount is considered greater than zero.

- (12) Line 8 - Total tax settlement gifts. Accept taxpayer's figures.
- (13) Line 9 - Balance. Accept taxpayer's figures. If blank or zero subtract line 8 from line 7.
- a. The following table contains information for Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return for the unified/applicable credit and exemption equivalent for citizens and residents:

Form 709 Unified/Applicable Credit and Basic Exclusion Amounts

Year	Applicable Credit Amount	Basic Exclusion Amount
2024	\$5,389,800	\$13,610,000
2023	\$5,113,800	\$12,920,000
2022	\$4,769,800	\$12,060,000
2021	\$4,625,800	\$11,700,000
2020	\$4,577,800	\$11,580,000
2019	\$4,505,800	\$11,400,000
2018	\$4,417,800	\$11,180,000
2017	\$2,141,800	\$5,490,000
2016	\$2,125,800	\$5,450,000
2015	\$2,117,800	\$5,430,000
2014	\$2,081,800	\$5,340,000
2013	\$2,045,800	\$5,250,000
2012	\$1,772,800	\$5,120,000
2011	\$1,730,800	\$5,000,000
2010	\$330,800	\$1,000,000
2009	\$345,800	\$1,000,000
2008	\$345,800	\$1,000,000
2007	\$345,800	\$1,000,000
2006	\$345,800	\$1,000,000
2005	\$345,800	\$1,000,000
2004	\$345,800	\$1,000,000
2003	\$345,800	\$1,000,000

Year	Applicable Credit Amount	Basic Exclusion Amount
2002	\$345,800	\$1,000,000
2001	\$220,550	\$675,000
2000	\$220,550	\$675,000

- (14) Line 10 - Adjustment to unified/applicable credit. Accept taxpayer's figures.
- (15) Line 11 - Balance. Accept taxpayer's figures. If blank or zero subtract line 10 from line 9.
- (16) Line 12 - Applicable credit. Accept taxpayer's figures.
- (17) Line 13 - Credit for foreign gift taxes. Accept taxpayer's figures.
- (18) Line 14 - Total credits. Accept taxpayer's figures.
- (19) Line 15 - Balance. Accept taxpayer's figures. If blank subtract line 14 from line 6.
- (20) Line 16 - Generation-Skipping Transfer Tax (GST). Accept taxpayer's figures.
- (21) Line 17 - Total tax. Accept taxpayer's figures.
- (22) Line 18 - Prior payments. Accept taxpayer's figures.
- (23) Line 19 - Balance due. Accept taxpayer's figures.

Note: Check non-remit Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, for presence of a remittance (i.e., check attached) before releasing to Numbering.

- (24) Line 20 - Overpayment. Accept taxpayer's figures.

3.11.106.23.11.1
(01-01-2024)

**Green-Rocker Amount -
Line 19**

- (1) The purpose of green rocker Tax Due amounts is to show that money was received with the return. If the amount contains penalty and/or interest:
 - a. X-out the rocker amount.
 - b. Delete the penalty and/or interest.
 - c. Edit the Balance Due to the left of the original entry.
 - d. Edit a received date if one is not present.

Note: See Figure 3.11.106-9, Penalty and Interest Code

3.11.106.23.12
(01-01-2016)

Schedule A - Form 709

- (1) If more than one Schedule A on return, staple all Schedules A together and continue processing.

Note: Do not math verify Schedule A.

3.11.106.23.12.1

(01-05-2025)

(IRC) Section**529(c)(2)(B) - Qualified
State Tuition Programs**

- (1) Taxpayers are allowed a contribution to a qualified state tuition plan on behalf of a designated beneficiary. If the taxpayer's total contributions to a qualified state tuition program on behalf of any individual beneficiary exceeded \$18,000 for 2024, \$17,000 for 2023, \$16,000 for 2022, \$15,000 for 2021 through 2018, then for purposes of the annual exclusion the taxpayer could elect under (IRC) Section 529(c)(2)(B) to treat up to \$90,000 of the total contributions as having been made ratably over a 5 year period beginning in 2019. These are considered gifts of a present interest.
- (2) The following information pertains to IRC Section 529(c)(2)(B) - Qualified State Tuition Programs:

If	Then
<p>The taxpayer checked box B, Schedule A, and entered the amounts of gifts on Schedule A;</p> <ul style="list-style-type: none"> • or if there is an indication on Schedule A (or an attachment) that the gift is a contribution to a IRC Section 529(c)(2)(B) - Qualified State Tuition Program, • or other similar statement such as state tuition plan or college tuition 	<ol style="list-style-type: none"> 1. Accept taxpayer's figures. 2. ERS/Rejects will compute the allowable tax computation.

3.11.106.23.12.2

(01-01-2025)

**Donor's Adjusted Basis
of Gift**

- (1) The following information pertains to Donor's adjusted basis of gift:

If	Then
There is more than one entry anywhere on schedule A part 1, Column d (Tax Year 2023 and Prior) schedule A part 1 Column e (Tax Year 2024 and Subsequent) (Donor's adjusted basis of gift)	Edit the amount of \$1.00 to top middle portion of Page 2 (Tax Year 2023 and Prior), Page 3, (Tax Year 2024 and Subsequent) , except amended returns. See Figure 3.11.106-14, Number of Donees
Blank, zero, "see attached", or "etc." is notated with no amounts in Column h	Do not edit \$1.00 to the top of Column D, schedule A Part 1, Page 2, (2023 and prior), schedule A part column e for 2024 and subsequent. .

DRAFT

Form **709**

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

OMB No. 1545-0020

2024

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form709 for instructions and the latest information.
(For gifts made during calendar year 2024)

Part I General Information

1 Donor's first name and middle initial
Joe C.

2 Donor's last name
Cardinal

3 Donor's social security number
000-00-2211

4 Address (number and street). If you have a P.O. box, see instructions.
1792 Gull Blvd

5 Apt. no.

6 City, town, or post office. If you have a foreign address, also complete spaces below.
Cleveland

7 State
Ohio

8 ZIP code
44101

9 Foreign country name

10 Foreign province/state/county

11 Foreign postal code

12 Legal residence (domicile)
OH

13 Citizenship (see instructions)
USA

14 If the donor died during the year, check here ☐ and enter date of death

15 If an amended return, check here ☐

16 If you extended the time to file this Form 709, check here ☐

17 Enter the total number of donees listed on Schedule A. Count each person only once **X2**

18a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 18b

18b Has your address changed since you last filed Form 709 (or 709-A)?

DRAFT

Form 709 (2024)

SCHEDULE A Computation of Taxable Gifts (including transfers in trust) (see instructions)

Page 3

A Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation ☐ Yes ☐ No

B If you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period, check here ☐ See instructions. Attach a statement.

Part 1—Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions.

(a) Item number	(b) Donee's name and address	(c) Relationship to donor (if any)	(d) Description of gift	(e) Donor's adjusted basis of gift	(f) Date of gift	(g) Value at date of gift	(h) For gift tax, enter 1/2 of column (g)	(i) Net transfer (subtract col. (h) from col. (g))	(j) 2632(b) election out	(k) Charitable gift	(l) Deductible gift to spouse	(m) 2652(a)(3) election
	Myron Crow			1,000	2024	1,000						
	Pamela Crow			1,000	2024	1,000						

9 Balance. Subtract line 8 from line 7. Do not enter less than zero

10 Enter 20% (0.20) of the amount allowed as a specific exclusion before January 1, 1977. See instructions

9 **5389800**

10

DRAFT

Form 709 (2024)

SCHEDULE A Computation of Taxable Gifts (including transfers in trust) (see instructions)

Page 6

Part 4—Taxable Gift Reconciliation

1 Total value of gifts of donor. Add totals from column (i) of Parts 1, 2, and 3

2 Total annual exclusions for gifts listed on line 1 (see instructions)

3 Total included amount of gifts. Subtract line 2 from line 1

Deductions (see instructions)

4 Gifts of interests to spouse for which a marital deduction will be claimed. Enter the total value of items on Parts 1 and 3 of Schedule A for which the box in column (l) is checked

5 Exclusions attributable to gifts on line 4

6 Marital deduction. Subtract line 5 from line 4

7 Charitable deduction. Enter the total value of items on Parts 1 and 3 of Schedule A for which the box in column (k) is checked

8 Total deductions. Add lines 6 and 7

9 Subtract line 8 from line 3

10 Generation-skipping transfer taxes payable with this Form 709 (from Schedule D, Part 3, col. (g), total)

11 Total taxable gifts. Add lines 9 and 10. Enter on page 1, Part II—Tax Computation

1 **2000**

2

3 **2000**

4

5

6

7

8 **2000**

9

10 **2000**

11

If Schedule A, Part 4, Line 2, is blank, zero or missing, "X" out the number of donees.

Figure 3.11.106-14 Number of Donees

3.11.106.23.12.3 (01-01-2025)
Number of Donees Page 1, Part 1

(1) Verify that there is an entry. A donee can be: an individual, a charitable organization, or the beneficiaries of a trust.

(2) Each individual to whom a gift is directly given is a donee. It does not matter how many times a gift is given; the individual accounts for only one donee.

3.11.106.23.12.3

Internal Revenue Manual

Cat. No. 33575Y (11-12-2024)
Any line marked with a # is for Official Use Only

33575050

- (3) **Trust** - A trust can be set up for one or a number of beneficiaries. They can be individuals or charitable organizations.

Note: The number of beneficiaries of the trust determines the number of donees, not the existence or number of the trusts.

- (4) Follow these procedures:

If	Then
Page 1, Part 1, Line 10 (Tax Year 2023 and prior), Page 1, Part 1, Line 17 (Tax Year 2024 and Subsequent, is blank or zero	<ol style="list-style-type: none"> Edit the correct number of donees from Schedule A, Column B, or from an attachment with Schedule A information or allow the number of donees necessary to offset the annual exclusion being claimed by dividing the amount on Schedule A, Line 2 by the appropriate annual exclusion amount. <ul style="list-style-type: none"> The annual exclusion amount is \$18,000 for 2024 \$17,000 for 2023 \$16,000 for 2022 \$15,000 for 2018 through 2021 \$14,000 for 2013 through 2017 \$13,000 for 2009 through 2012 \$12,000 for 2006 through 2008 \$11,000 for 2002 through 2005 \$10,000 for 2001 and prior returns. Leave an action trail on Page 1 (left side between Lines 11-20) stating: "Schedule A" or "Line 2". <p>Note: The number of Donees from Schedule A Column B and/or attachments must not exceed the annual exclusion amounts per donee on Line 2 schedule A if used to edit a Blank line 10 Page 1 Part 1, or (Page 1, Part 1, line 17 (Tax Year 2024 and Subsequent). Check this by calculating the number of donees multiplied by the annual exclusion amount for the appropriate year. If the total exceeds the amount on Line 2 Schedule A page 3, divide the amount on Line 2 Schedule A page 3 by the annual exclusion amount to determine the number of donees to edit on a blank line 10.</p>
Page 1, Part 1, Line 10 (Tax Year 2023 and Prior), Page 1, Part 1 line 17 (Tax Year 2024 and Subsequent) is shown as alpha and numeric	Edit by circling out the alpha; leaving the numeric.
Schedule A, Part 4, Line 2 is blank, zero, or missing	"X" out the number of donees. (See Figure 3.11.106-14.), Number of Donees.

Note: The spouses return could be in-house, therefore, **do not correspond.**

3.11.106.23.12.4
(01-01-2025)

**Foreign Spouse
Indicator - Form 709**

- (1) Edit the Foreign Spouse Indicator on Schedule A Part 1, left margin. Edit a "1" for foreign spouse and leave blank for domestic spouse. See Exhibit 3.11.106-11, Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return.

- (2) If a foreign spouse is present, then verify the amount on Schedule A, Part 4, Line 2 includes the correct amount for the tax year as shown in the Foreign Spouse Annual Exclusion table below.

Note: This information is only identifiable to the TE by a foreign exclusion amount included on Schedule A, Line 2.

Foreign Spouse Annual Exclusion

Tax Year	Amount
2024	\$185,000
2023	\$175,000
2022	\$164,000
2021	\$159,000
2020	\$157,000
2019	\$155,000
2018	\$152,000
2017	\$149,000
2016	\$148,000
2015	\$147,000
2014	\$145,000
2013	\$143,000
2012	\$139,000
2011	\$136,000
2010	\$134,000
2009	\$133,000
2008	\$128,000
2007	\$125,000
2006	\$120,000
2005	\$117,000
2004	\$114,000
2003	\$112,000
2002	\$110,000
2001	\$106,000
2000	\$103,000

- (3) The annual exclusion for a foreign spouse can't exceed the amount (for applicable tax year) as shown in IRM 3.11.106.23.12.4, Foreign Spouse Annual Exclusion table above.

- (4) If the foreign spouse indicator is not present but Line 2 includes the exclusion amount for applicable year as shown in IRM 3.11.106.23.12.4, Foreign Spouse Annual Exclusion table above, then edit a "1" for Foreign Spouse Indicator.

Reminder: Do not correspond.

3.11.106.23.13
(01-01-2025)

**Deceased Donor Form
709**

- (1) Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return, with deceased donors will be processed as a regular return.

If	Then
The donor died in the year the gift was made, indicating that this is a final return	Edit CCC "F".
Page 1, Part 1, Line 8 block, (Tax Year 2023 and Prior), Page 1, Part 1, line 14 (Tax Year 2024, and Subsequent) is checked and the donor died in the year the gift was made	1. Edit a 1 next to the DOD block. (See Figure 3.11.106-15, Deceased Donor. 2. Edit CCC F .
The donor died after the tax period (i.e., a gift was given in February 2016 and the donor died in January 2017)	1. Do not edit CCC "F". 2. Do not edit deceased donor code "1".
Page 1, Part 1, Line 8, (Tax Year 2023 and Prior), Page 1, Part 1, line 14 Tax Year 2024, and Subsequent block is checked	1. DOD must also be present. 2. If not present, research the return and attachments for the DOD.
DOD cannot be found on the return or attachments	1. Research IDRS for DOD.
If DOD is found through research	Edit the DOD next to the box, (Tax Year 2023 and Prior), Page 1, Part 1, line 14 Tax Year 2024, and Subsequent).
If DOD cannot be found through research	1. Edit Action Code "320" on the return 2. Route to Entity Control on Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip.

DRAFT

Form

709

Department of the Treasury

Internal Revenue Service

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

OMB No. 1545-0020

Go to www.irs.gov/Form709 for instructions and the latest information.

(For gifts made during calendar year 2024)

2024

Part I

General Information

1 Donor's first name and middle initial

Bruce F.

2 Donor's last name

Heron

3 Donor's social security number

000 00 4298

4 Address (number and street). If you have a P.O. box, see instructions.

4211 East Swan C/O Sally Falcon

5 Apt. no.

6 City, town, or post office. If you have a foreign address, also complete spaces below.

Oklahoma City

7 State

Oklahoma

8 ZIP code

73125

9 Foreign country name

10 Foreign province/state/county

11 Foreign postal code

12 Legal residence (domicile)

Oklahoma

13 Citizenship (see instructions)

14 If the donor died during the year, check here ☒ and enter date of death

11/04/2024

Yes

No

15 If an amended return, check here ☐

16 If you are a decedent's estate, check here ☐

2

kip line 18b

Edit Deceased Donor Code and CCC "F"

Figure 3.11.106-15 Deceased Donor

- 3.11.106.23.14
(01-05-2024)
Unsigned Forms 709
- (1) An original signature is required on all Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return.

Exception: If Form 709, is mailed on or after August 28, accept a digital or electronic signature(you determined it does look like a digital signature).
- (2) Process unsigned returns as follows:

If	Then
Unnumbered, Numbered or Balance Due Returns	<ol style="list-style-type: none"> 1. Edit Action Code 225 or AC 226 to correspond for signature. 2. Correspond for signature. Attach a Letter 3463C Missing Information Request to Process Business Returns, requesting an original/ink signature. Note: Leave a correspondence action trail in the lower left hand margin indicating a 3463C letter was sent. <p>Note: Numbered returns should remain in block of work.</p>
Replies to Correspondence	When signed Jurat (declaration) is received, attach it to the return.
<p>The return is photocopied with a photocopied signature (not original/ink signature)</p> <p>Exception: If Form 709 is mailed on or after August 28, 2020, accept a digital or electronic signature.</p>	<ol style="list-style-type: none"> 1. Edit Action Code 225 or Action Code 226 if corresponding for signature only. 2. Attach a Letter 3463C requesting an original/ink signature. Note: Leave a correspondence action trail in lower left hand margin indicating Letter 3463C, Missing Information Request to Process Business Returns letter sent. <p>Note: Leave a correspondence action trail in the lower left hand margin indicating a 3463C letter was sent.</p> <ol style="list-style-type: none"> 3. Leave in batch and continue processing.

3.11.106.24
(02-27-2020)

**Processing Form 709-A,
United States Short
Form Gift Tax**

- (1) Form 709-A, United States Short Form Gift Tax Return, was obsoleted effective October 2003.
 - a. If Form a 709-A United States Short Form Gift Tax Return, is received, send back to taxpayer using, Letter 180C, Gift Tax Return Incomplete for Processing Form 709 or 709-A, or other appropriate letter, and request that the taxpayer file on Form 709.
 - b. If a Form 709-A is received from another function (i.e., Compliance, 6020(b) etc.), send back to originator stating that Form 709-A were obsolete effective October 2003.

3.11.106.25
(01-01-2019)

**Processing Form
706-GS(D),
Generation-Skipping
Transfer Tax for
Distribution**

- (1) The following information pertains to Form 706-GS (D) Generation-Skipping Transfer Tax Return for Distribution.

3.11.106.25.1
(01-01-2019)

Background for Form 706-GS(D)

- (1) As a result of the Tax Reform Act of 1986, Public Law 99-514, IRC Section 2601-2663, anyone who received a taxable distribution from a trust made after October 22, 1986, must file a Form 706-GS(D) Generation-Skipping Transfer Tax Return for Distribution. Under certain circumstances, the tax applies to distributions made after September 25, 1985. This tax is paid by the distributee.
- (2) Trustees are required to report generation-skipping distributions on Form 706-GS(D-1), Notification of Distribution from a Generation-Skipping Trust, Copy B is sent to the distributee to use in preparing a Form 706-GS (D) Generation-Skipping Transfer Tax Return for Distribution.
- (3) A Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distribution and Form 706-GS(D-1), Notification of Distribution from a Generation-Skipping Trust. Copy A must be filed and processed at KSCPC.
- (4) All taxable generation-skipping distributions received during the year will be reported in Part II of a Form 706-GS(D), Generation-Skipping Transfer Return for Distribution. The transferee will receive a Form 706-GS(D-1), Notification of Distribution from a Generation-Skipping Trust, copy of each trust from which a taxable distribution is received. The Form D-1, Part II, Column f will provide the tentative transfer amount since this is calculated with trust information.

3.11.106.25.2
(01-01-2025)

General Information - Form 706-GS(D)

- (1) All **Remittance** Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distribution, will be assigned document locator numbers and blocked **before** sending to Document Perfection.
- (2) **No Remittance** Form 706-GS(D), will be numbered **after** examination.
- (3) Perfected returns will be forwarded through normal BMF pipeline processing. These returns will be numbered as follows:
 - Tax Class - 5
 - Doc Code - 59
 - Blocking Series - 000-499
 - MFT 78
 - Abstract - 217
 - Program Code - 12403

3.11.106.25.3
(01-01-2017)

Filing Requirements - Form 706-GS(D)

- (1) Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distribution, returns are filed at KCSPC.
- (2) The generation-skipping transfer tax on distributions is computed and filed on a calendar year basis, regardless of the income tax accounting period.

3.11.106.25.4
(01-01-2022)

Due Date - Form 706-GS(D)

- (1) Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distribution, must be filed on or after January 1 but not later than April 15 of the year following the year in which the distributions were made.

Note: In response to the COVID-19 pandemic, the due date for the 2019 Form 706-GS(D) is July 15, 2020

Exception: The return due date for calendar year 2010 returns is September 19, 2011, as mandated in the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (PL 111-312).

3.11.106.25.5

(1) The following information pertains to early filed returns:

(01-01-2017)

**Early Filed Returns -
Form 706-GS(D)**

If	Then
Unnumbered returns	<ol style="list-style-type: none"> 1. Do not send return back to taxpayer. 2. Hold return in suspense until January 1 of the following year. 3. Send letter notifying taxpayer of action taken.
Numbered returns	<ol style="list-style-type: none"> 1. Do not send return back to taxpayer. 2. Remittance will be deposited to the taxpayer's account and the return will be held in suspense until January of the following year. 3. Send letter notifying taxpayer of action taken.
A numbered return and information for preparation of dummy return(s) is available	Edit CCC "U" and route to Rejects function.
Information is not available	Edit CCC "U" and correspond for information.

3.11.106.25.6

(1) See IRM 3.11.106.7, Penalty and Interest (P&I) Code.

(01-01-2016)

**Penalty and Interest -
Form 706-GS(D)**

3.11.106.25.7

(1) An extension of time may be granted for filing Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distribution and/or Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations.

(01-01-2017)

**Extensions - Form
706-GS(D)**

- (2) The extension is requested using Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns.
- (3) In no event will an extension of more than 6 months be granted to an applicant living in the United States.

3.11.106.25.8

(1) Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distribution, must be signed by the distributee whose name appears on Part 1, Line 1, or by an authorized representative.

(01-01-2024)

**Signature - Form
706-GS(D)****Note:** Form 706-GS(D) mailed on or after August 28, 2020, a digital or electronic signature is acceptable.

- (2) Use Letter 3463C, Correspondence Letter to request missing signature.
- (3) Edit Action Code 225 or Action Code 226 to correspond for signature.

3.11.106.25.9

(01-01-2024)

**Unprocessable
Document - Form
706-GS(D)**

- (1) Conditions which cause the document to be unprocessable are:
 - a. Name illegible or so incomplete that the name control cannot be determined.
 - b. SSN is other than 9 valid digits.
 - c. Taxpayer indicates on document or attachments that the document represents liability for more than one tax period or more than one type of tax.
 - d. Tax data entries on documents are incomplete, illegible or contradictory so that the tax liability cannot be determined.
 - e. Any conditions that may be set forth as unprocessable in specific subsections for that document.
- (2) Perfect all documents if possible. Use all available aids (including IDRS) to perfect the document.
- (3) Perfecting liability for more than one tax period:

If	Then
A remittance return and information for preparation of dummy return(s) is available	Edit CCC "U" and route to Rejects function for the preparation of a dummy return.
Information is not available	Edit CCC "U" and correspond for information.
An unnumbered return and information for preparation of dummy return(s) is available	<ol style="list-style-type: none"> 1. Prepare dummy returns. 2. If information is not available, correspond.
Document is unnumbered	Attach Form 3696, Correspondence Action Sheet, to "FACE" of the withdrawn document and route to the Correspondence function.
A no-remittance document is unprocessable because the name is illegible or the SSN is missing or invalid	<ol style="list-style-type: none"> 1. Edit CCC "U" to the return for subsequent correction by Entity Control. 2. Use the most expeditious means to resolve the problem (routing sequence to be determined by the Director).

3.11.106.25.9.1

(01-01-2024)

**Special Unprocessable
Documents - Form
706-GS(D)**

- (1) A Form 706-GS(D) Generation-Skipping Transfer Tax Return for Distribution must contain all the essential information to determine the tax due:
 - a. A Form 706-GS(D) Generation-Skipping Transfer Tax Return for Distribution must contain the name of the skip-person distributee, Social Security Number (SSN) of individual distributee, EIN of trust distributee, name and title of person filing.
 - b. These returns will contain tentative taxes, allowable expenses, gross generation-skipping transfer taxes, payments and net Generation-Skipping Transfer.
 - c. These items must be shown in sufficient detail to permit the accurate assessment of tax.

- (2) A "Tentative" generation-skipping tax return on the appropriate form showing only the taxpayer's name, address, and estimated amount of tax due is not considered a complete return because it does not contain a signature necessary for the distribution of estates, etc. Such returns are considered invalid, "no-entry returns", and are treated as unprocessables.
- (3) A generation-skipping tax return containing only the taxpayer's name and reference to various constitutional provisions which are said to excuse filing a return are considered invalid, "no-entry returns", and are treated as unprocessables.
- (4) A simple statement of gross/net estate/total tax constitutes an invalid, "no-entry return", and are treated as unprocessables.
- (5) If a return is blank, except for the heading and the signature, it is considered an invalid, "no-entry return", and is treated as unprocessables.
- (6) If an unprocessables return (as indicated above) is received, send it back to the preparer/trustee/distributee and request that the return be completed with the necessary information and mailed back to KCSPPC for processing. Leave the return in the block if it is a non-RPS with remittance or delinquent with balance due. If it is a protest case, see (8) below.
- (7) If an unprocessables return (as indicated above) is received, but it has already been numbered, attach Form 3696, Correspondence Action Sheet, edit CCC "U", and leave the document in the block.
- (8) If an unprocessables return (as indicated above) contains a protest statement, or an indication that the tax return is in protest, prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and refer to Criminal Investigation.

Note: Consider this a frivolous return.

- (9) In general, if correspondence is not needed for unprocessables items, the statute begins when the IRS receives the return. If correspondence is needed, the statute begins when the reply is received. When additional information is requested, and no answer is received, generation-skipping transfer tax returns will be processed as incomplete using the best available information.

3.11.106.25.10
(01-01-2025)

**Preliminary Examination
- Form 706-GS(D)**

- (1) Entity - Follow instructions in IRM 3.13.2, BMF Account Numbers, for more in-depth instructions.
 - a. The primary name line must contain the name of the skip person distributee and must be edited to a maximum of 35 positions.
 - b. Subsequent name lines (sort name/in care of) will consist of the name of the trust.
- (2) Name control - The name control consists of the first 4 significant characters of the surname. Alphas, numerics, and hyphens are the only valid characters. Blanks are valid only at the end of the name control. Underline the name control.
- (3) Address - Perfect the address in the following instances:

If	Then
Both a PO Box and a street address are shown	<ol style="list-style-type: none"> 1. Perfect the address in Part 1, Line 2b. 2. Notate TC 014 in the upper left margin. 3. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>
The address contains information other than a PO Box or street address	Underline the complete address including building names, floor numbers, suites, etc.
"In care of" (%) symbol	Always circle the symbol if it is not followed with a in-care-of-name(individual, or business).
There is a major city and no ZIP Code	See Exhibit 3.11.106-25, State Codes and ZIP Code for determining ZIP Code.
The major city code is present	The state code must be blank.
SSN of individual distributee (Part 1, Line 1b and EIN of trust distributee (Part 1, Line 1c) is received	<ol style="list-style-type: none"> 1. A Form 706-GS(D, Generation-Skipping Transfer Tax Return for Distribution) must be received with Part 1, Line 1b or Line 1c filled out. 2. Part 1, Line 1b of the Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distribution, is used for skip person distributees who are individuals. 3. The distributee's Social Security Number (SSN) should be in Part 1, Line 1b.
The skip person's distributee is a trust	<ol style="list-style-type: none"> 1. The trust's Employer Identification Number (EIN) should be in Part 1, Line 1c. 2. For those returns using EIN, TIN type should be 2. 3. For those returns using an SSN (in Part 1, Line 1b), a zero (0) will be edited after the number. 4. Nine numeric characters must be present; all nines or zeros will be invalid. <p>Note: All EIN Tin types are a 2 and all SSN Tin types are a 0</p>
Other than 9 digits, multiple EINs, missing EIN or in SSN format	<ol style="list-style-type: none"> 1. Check any attachments, schedules and the return for the EIN. 2. If found, edit in the appropriate area.
The return is numbered and an EIN is not found or cannot be determined	<ol style="list-style-type: none"> 1. Edit Action Code 320 on the return. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, edit CCC U to the Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distribution, return and route to Entity Control. 3. Make sure all editing is done before sending to Entity Control.
Unnumbered, and no EIN is found or the correct EIN cannot be determined	<ol style="list-style-type: none"> 1. Withdraw the return and route to Entity Control. 2. When the return is sent back from Entity Control with an EIN, continue processing.

If	Then
SSN or EIN is illegible, missing, etc.	Follow the guidelines above to secure a valid number.
Amended Returns	<ol style="list-style-type: none"> Any adjustment to an original return which is indicated by either a corrected return or in letter form will be reviewed by the District Examination Division. Consider returns marked, "Supplemental", etc., as amended returns. Edit CCC "G". Underline name control and verify EIN or SSN. Verify the IRS received date. Do not perfect address and do not math verify. Verify signature.
The IRS received date	<ol style="list-style-type: none"> The IRS received date must appear on every Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distribution. If the IRS received date is not stamped on the first page, edit it in MMDDYY format. See IRM 3.11.106.13, Received Date.

3.11.106.25.11
(01-01-2017)

Computer Condition Codes (CCC's) - Form 706-GS(D)

- The valid condition codes for Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distribution, are **D, F, G, O, R, U, W, X, 3, and 7**.
- Edit the CCC's in the upper left corner of the return.
- If the return is coded incorrectly, determine the correct code and edit it on the return.

3.11.106.25.11.1
(01-01-2017)

CCC "D" - Reasonable Cause for Failure to Pay Taxes Timely

- See IRM 3.11.106.10.3, Computer Condition Codes.

3.11.106.25.11.2
(01-01-2016)

CCC "F" - Final Return

- If the return or attachment(s) indicates this is the final return from the taxpayer by such statements as "final", etc., edit CCC "F".

3.11.106.25.11.3
(01-01-2016)

CCC "G" - Amended Return

- The following information pertains to CCC "G":

If	Then
Returns are marked "Amended", "Corrected", "Superseding", etc.	See IRM 3.11.106.10.5.1, Amended Returns.
The original does not reach the BMF within a specified time, after the amended return has posted	The computer will print out a notice stating that an amended return is on file without an original.

3.11.106.25.11.4

(01-01-2016)

CCC "R" - Reasonable Cause for Delinquency

- (1) See IRM 3.11.106.10.8, CCC "R" - Reasonable Cause for Delinquency.

3.11.106.25.11.5

(01-01-2024)

CCC "U" - Unprocessables Document

- (1) The following information pertains to CCC "U":

If	Then
A numbered return cannot be perfected for input to the system based on information present on the return	<ol style="list-style-type: none"> 1. Edit CCC "U". 2. To obtain needed information, use all available means, including research and/or referral to Entity Control. 3. Continue perfecting the document to the extent possible, as if it were processable.
Document is illegible, incomplete, contradictory, or cannot be perfected	Edit CCC "U".
Information is not available on the document or attachment that is necessary for processing	Edit CCC "U".
Return is mis-blocked - not the appropriate DLN	Edit CCC "U".
Numbered return is identified for Statute Control	Edit CCC "U".
Taxpayer indicates that the liability on the return is for more than one tax period or more than one type of tax	Edit CCC "U".
EIN is missing, or other than 9 valid digits	Edit CCC "U".

3.11.106.25.11.6

(01-01-2016)

CCC "W" - Cleared by Statute

- (1) Edit CCC "W" when the return has been stamped "Cleared by Statute".

3.11.106.25.11.7

(01-01-2016)

CCC "X" - Return Settlement Frozen

- (1) Edit CCC "X" if taxpayer indicates that excess remittance with return or overpayment be applied to another account.

3.11.106.25.11.8

(01-01-2016)

CCC "3" - No Reply to Correspondence - Suppress Credit Interest

- (1) Edit CCC "3" when no reply is received for correspondence sent to the taxpayer to suppress credit interest from being generated.

3.11.106.26

(01-01-2024)

Processing Form 706-GS(D-1), Notification of Distribution (Information Return Only)

- (1) Form 706-GS(D-1), Notification of Distribution, Notification of Distribution, is a 2- part form consisting of Copy A and Copy B.
 - a. Form 706-GS(D-1), Notification of Distribution, Copy A is used by a trustee to report to the Internal Revenue Service distributions from a trust which are subject to the generation-skipping transfer tax,
 - b. Form 706-GS(D-1), Notification of Distribution, Copy B is used by a trustee to report distributions to the distributee from a trust which are subject to the generation-skipping transfer tax. The skip person distributee uses information on Form 706-GS(D-1), Notification of Distribution Copy B to complete Form 706-GS(D).
- (2) If Form 706-GS(D-1), Notification of Distribution, Copy A or B is attached to Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distribution, leave attached.
- (3) If Form 706-GS(D-1), Notification of Distribution, Copy A or B is received without a Form 706-GS(D), route it to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G.

3.11.106.27

(01-01-2017)

Processing Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations

- (1) The following information pertains to Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations.

3.11.106.27.1

(01-01-2025)

Background for Form 706-GS(T)

- (1) As a result of Tax Reform Act of 1986, Public Law 99-514, (IRC) Section 2601-2663 "in the case of a taxable termination or a direct skip from a trust, the tax shall be paid by the trustee". The trustee is required to file this form on a calendar year basis to report taxable terminations from a single trust. Since certain partial terminations can be taxable events, there could be multiple terminations from a single trust during the year. In the event, there could be multiple terminations from a single trust during the year and the trustee will file separate Schedules A.
- (2) Schedule A will be used to report information about each termination and calculate the tax for each separate Schedule A if they have the same inclusion ratio. Terminations with different inclusion ratios must be reported on separate schedules.
- (3) A Schedule B(1) or B(2) will be filed for every Schedule A for which there are corresponding deductions. On Schedule B(1) they must be prorated in the case of partial terminations. On Schedule B(2), taxpayers will report items related solely to termination reported on any given Schedule A.

- 3.11.106.27.2
(01-01-2025)
**General Information -
Form 706-GS(T)**
- (1) All **remittance** Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations, will be assigned DLN's and blocked before sending to Document Perfection. **No remittance** Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations will be numbered after examination.
 - (2) Perfected returns will be forwarded through normal BMF pipeline processing. These returns will be numbered as follows:
 - Tax Class - 5
 - Doc Code - 29
 - Blocking Series - 500-999
 - MFT 77
 - Abstract - 218
 - Program Code - 12404
- 3.11.106.27.3
(01-01-2017)
**Filing Requirements -
Form 706-GS(T)**
- (1) Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations, returns are filed at KCSPC.
 - (2) The generation-skipping transfer tax on terminations is computed and filed on a calendar year basis.
- 3.11.106.27.4
(01-01-2022)
**Due Date - Form
706-GS(T)**
- (1) The Forms 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations, must be filed on or after January 1st and not later than April 15th of the year following the termination.
- Note:** In response to the COVID-19 pandemic, the due date for the 2019 Form 706-GS(D) is July 15, 2020
- Exception:** The return due date for calendar year 2010 returns is September 19, 2011, as mandated in the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (PL 111-312).
- 3.11.106.27.5
(01-01-2024)
**Penalty and Interest -
Form 706-GS(T)**
- (1) The following information pertains to Penalty and Interest:

If	Then
The return reflects a pre-computed delinquency penalty and/or interest and the return is received	Edit P&I Code "1" in upper right margin of Form 706-GS(T) Generation-Skipping Transfer Tax Return of Terminations.
Only interest is shown	Edit CCC" R" and the P & I Code "1".
Only penalty is shown	Edit P & I Code "1".
Return has precomputed penalty or interest, but no IRS received date	Determine the received date and edit it.
	<ol style="list-style-type: none"> 1. Edit P and I Code "1". 2. Edit P and I Code in the upper right margin of Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations.
It is a precomputed penalty, other than delinquency or failure to pay (i.e., IRC Section 6660 penalty) that is shown on the return	Prepare Form 3465, Adjustment Request, as instructed. Route the return to Cincinnati Compliance Services, Estate and Gift Tax Campus Operation.

#

3.11.106.27.6
(01-01-2019)
Extensions - Form 706-GS(T)

- (1) A request for extension of time to file Form 706-GS(T), Generation-Skipping Transfer Tax for Terminations, should be requested on Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax Information and Other Returns.
- (2) Extension of time to file will be approved if the request is filed on or before the due date of the return.
- (3) The extended due date for filing the return may not be more than 6 months for a taxpayer living in the United States.

3.11.106.27.7
(01-01-2024)
Signature - Form 706-GS(T)

- (1) Form 706-GS(T), Generation-Skipping Transfer Tax for Terminations, must be signed by the trustee or by an authorized representative. Use Letter 3463C, Correspondence Letter, to request missing signature. Edit Action Code 225 or 226 to correspond for signature.

3.11.106.27.8
(01-01-2024)
Unprocessable Document - Form 706-GS(T)

- (1) Conditions which cause the document to be unprocessable:
 - a. Name illegible or so incomplete that the name control cannot be determined.
 - b. SSN is other than 9 valid digits.
 - c. Taxpayer indicates on document or attachments that the document represents liability for more than one tax period or more than one type of tax.

- d. Tax data entries on documents are incomplete, illegible or so contradictory that the tax liability cannot be determined.
 - e. Any conditions that may be set forth as unprocessable in specific subsections for that document.
- (2) Perfect all documents, if possible. Use all available aids (including IDRS) to perfect the document.
- (3) Perfecting liability for more than one tax period:

If	Then
A remittance return and information for preparation of dummy return(s) is available	Edit CCC "U" and route to Reject function for preparation of dummy return(s).
Information is not available	Edit CCC "U" and correspond for information.
An unnumbered return and information for preparation of dummy return(s) is available	Prepare dummy return(s).
Information is not available	Correspond.
Unnumbered document	Attach Form 3696, Correspondence Action Sheet, to FACE of the withdrawn document and forward it to the Correspondence Function.
Non-remittance document is unprocessable because the name is illegible or the SSN is missing	<ol style="list-style-type: none"> CCC "U" the return for subsequent entity correction by Entity Control and/or TRS Unit. Use the most expeditious means to resolve the problem (the routing sequence to be determined by the Director).

3.11.106.27.8.1
(11-01-2024)

Special Unprocessable Documents - Form 706-GS(T)

- (1) Generation-Skipping Transfer Tax Returns (GST) must contain all the essential information to determine tax due. A Generation-Skipping Transfer for Termination Tax must contain the name of the trust, name of the trustee, trustees address, and EIN of Trust. These returns will contain tentative taxes, allowable expenses, gross generations-skipping transfer taxes, payments and net Generation Skipping Transfer. These items must be shown in sufficient detail to permit the accurate assessment of tax.
- (2) A "Tentative" generation-skipping tax return on the appropriate form showing only the taxpayer's name, address and estimated amount of tax due is not considered a complete return because it does not contain a signature, necessary for the termination and distribution of estates, etc. Such returns are considered invalid, "no entry returns", and are treated as unprocessable.

- (3) A generation-skipping tax return containing only the taxpayer's name and reference to various constitutional provisions which are said to excuse filing a return are considered invalid, "no-entry returns", and are treated as unprocessables.
- (4) A simple statement of gross/net estate/total tax constitutes an invalid, "no-entry return", and are treated as unprocessables.
- (5) If a return is blank, except for the heading and the signature, it is considered an invalid "no-entry return", and is treated as unprocessables.
- (6) If an unprocessables generation-skipping transfer tax (as indicated above) is received, send it back to the preparer/trustee/distributee and request that the return be completed with the necessary information and mailed back to KCSPC for processing. Leave the return in the block if it is a non-RPS with remittance or delinquent with balance due. If it is a protest case, see (8) below.
- (7) If an unprocessables generation-skipping transfer tax return (as indicated above) is received but it has already been numbered, attach Form 3696, Correspondence Action Sheet, edit "U" code on the document in the condition code area, and leave the document in the block.
- (8) If an unprocessables generation-skipping transfer tax return (as indicated above) contains a protest statement, or an indication that the tax return is in protest, prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and refer to Criminal Investigation.

Note: Consider this a frivolous return.

- (9) In general, if correspondence is not needed for unprocessables items, the statute begins when the IRS receives the return. If correspondence is needed, the statute begins when the reply is received. When additional information is requested, and no answer is received, generation-skipping transfer tax returns will be processed as incomplete using the best available information.

3.11.106.27.9
(01-05-2024)

**Preliminary Examination
- Form 706-GS(T)**

- (1) Entity-Follow instructions in IRM 3.13.2, BMF Account Numbers, for more in-depth instructions.
 - a. The primary name line must contain the name of the trust (or estate) and must be edited to a maximum of 35 positions.
 - b. Subsequent name lines (sort name/in care of) will consist of the name of the trustee.
- (2) Name control - The name control consists of the first 4 significant characters of the trust name. Alphas, numerics, and hyphens are the only valid characters. Blanks are valid only at the end of the name control. Underline the name control.
- (3) Address - Perfect the address in the following instances:

If	Then
Both a PO Box and street address are shown	<ol style="list-style-type: none"> 1. Perfect the address in Part 1, Line 2b. 2. Notate TC 014 in the upper left margin. 3. Pull the return for research/input of TC 014 by the Code and Edit Research Clerk. <p>Note: A TC 014 must be input to retain the street address as a location address and the P.O. Box as the mailing address.</p>
The address contains information other than a PO Box or street address	<ol style="list-style-type: none"> 1. Perfect the address. 2. Always circle the “in care of” (c/o) symbol, if it is not followed by a name (individual or business).
There is a major city and no ZIP Code	<ol style="list-style-type: none"> 1. Look up the ZIP Code. 2. See Exhibit 3.11.106-25, State Codes and ZIP Codes for determining ZIP Code.
The major city code is present	The state code must be blank.
The Employer Identification Number (EIN) is illegible	Circle the EIN and rewrite the EIN above or to the left of the circled EIN.
Illegible EIN cannot be determined from attachments and schedules	<ol style="list-style-type: none"> 1. Edit CCC “U”, indicating Research for EIN and continue perfecting. 2. If unnumbered, research EIN through INOLE.
Other than 9 digits, multiple EINs, missing EIN or in SSN format	<ol style="list-style-type: none"> 1. Check any attachments, schedules and the return for the EIN. 2. If found, edit in the appropriate area.
Return is numbered and an EIN is not found through research or cannot be determined	Edit CCC “U” to Form 706-GS(T), Generation-Skipping Transfer Tax Return for Terminations Return, indicate “Research for EIN”, and continue perfecting.
Return is unnumbered, no EIN is found, or the correct EIN cannot be determined	<ol style="list-style-type: none"> 1. Withdraw the return and route to Entity Control. 2. When the return is sent back from Entity with an EIN, continue processing.

- 3.11.106.27.9.1
(01-01-2017)
Computer Condition Codes (CCC's)
- (1) The valid Computer Condition Codes (CCC's) for Form 706-GS(T), Generation-Skipping Transfer Tax for Terminations, are **D, F, G, O, R, U, W, X, 3, and 7.**
 - (2) Edit the CCC's in the upper left hand corner of the return.
- 3.11.106.27.9.2
(01-01-2016)
CCC "D" - Reasonable Cause for Failure To Pay Taxes Timely
- (1) See IRM 3.11.106.10.3, CCC "D" Reasonable Cause for Failure to Pay Taxes Timely
- 3.11.106.27.9.3
(01-01-2016)
CCC "F" - Final Return
- (1) If the return or attachment(s) indicates this is the final return from the taxpayer by such statements as "final", etc., edit CCC "F".
- 3.11.106.27.9.4
(01-01-2016)
CCC "G" - Amended Return
- (1) The following information pertains to CCC "G":
 - a. If the return is marked "Amended", "Corrected", "Tentative", "Supplemental", etc., see IRM 3.11.106.10.5.1, Amended Returns.
 - b. If the original does not reach the BMF within a specific time after the amended return has posted, the computer will print out a notice stating that an amended return is on the file without an original.
- 3.11.106.27.9.5
(01-01-2018)
CCC "O" - Module Freeze
- (1) Edit CCC "O" if a completed Form 3753, Manual Refund Posting Voucher, or Form 5792, Request for IDRS Generated Refund, is attached to the return. These indicate that a pre-settlement manual refund was made.
- 3.11.106.27.9.6
(01-01-2016)
CCC "R" - Reasonable Cause for Delinquency
- (1) See IRM 3.11.106.10.8, CCC "R" Reasonable Cause for Delinquency.
- 3.11.106.27.9.7
(01-01-2024)
CCC "U" - Unprocessable Document
- (1) The following information pertains to CCC "U":

If	Then
The numbered return cannot be perfected for input to the system based on information present on the return	<ol style="list-style-type: none"> 1. Edit CCC "U" on the return when the numbered return cannot be perfected. 2. To obtain needed information, use all available means including research and/or referral to Entity Control. 3. Continue perfecting the document to the extent possible, as if it were processable.
Document is illegible, incomplete, contradictory, or cannot be perfected	Edit CCC "U".
Information is not available on the document or attachments that is necessary for processing the document	Edit CCC "U".
Return is mis-blocked not the appropriate DLN	Edit CCC "U".
Number return is identified for Statute Control	Edit CCC "U".
Taxpayer indicates that the liability on the return is for more than one tax period or more than one type of tax	Edit CCC "U".
SSN or EIN is missing or other than 9 valid digits	Edit CCC "U".

3.11.106.27.9.8
(01-01-2016)
CCC "W" - Cleared by Statute

- (1) Edit CCC "W" when the return has been stamped, "Cleared by Statute".

3.11.106.27.9.9
(01-01-2016)
CCC "X" - Return Settlement Frozen

- (1) Edit CCC "X" if taxpayer indicates that excess remittance with the return or overpayment be applied to another account.

- 3.11.106.27.9.10
(01-01-2016)
CCC “3” - No Replies to Correspondence - Suppress Credit Interest
- (1) Edit CCC “3” when no reply is received for correspondence sent to taxpayer to suppress credit interest from being generated.
- 3.11.106.27.9.11
(11-01-2016)
Amended Returns - Form 706-GS(T)
- (1) See IRM 3.11.106.10.5.1, Amended Returns.
- (2) Any adjustment to an original return which is indicated by either a corrected return or in letter form will be reviewed by the District Examination Division. Consider Form 706-GS(T), Generation-Skipping Transfer Tax for Terminations, returns marked, “Amended”, “Supplemental”, etc., as amended returns, and process as follows:
- Edit CCC “G”.
 - Underline name control and verify EIN.
 - Verify the IRS received date.
 - Do not perfect address and do not math verify.
 - Verify signature.
- 3.11.106.27.9.12
(11-01-2016)
Received Date - Form 706-GS(T)
- (1) See IRM 3.11.106.13, Received Date, for information regarding the IRS received date editing.
- (2) The IRS received date must appear on all 706-GS(T) returns.
- (3) If the IRS received date is not stamped on the first page, edit it in MMDDYY format. See IRM 3.11.106.13, Received Date.
- 3.11.106.27.9.13
(11-01-2016)
Tax Period - Form 706-GS(T)
- (1) See IRM 3.11.106.16, Tax Period editing of Form 706-GS(T), Generation-Skipping Transfer Tax for Terminations and Form 706-GS(D), Generation-Skipping Transfer Tax for Distribution).
- 3.11.106.27.10
(01-01-2016)
Mathematical Verification - Form 706-GS(T)
- (1) Manual math verification of the return is not required. The computer will check the transcribed totals and any changes or corrections will be performed by ERS (Error Resolution System) examiners.
- 3.11.106.27.10.1
(01-01-2016)
Schedule B(1) - General Trust Debts, Expenses, and Taxes
- (1) Line 1 - Total of Schedule B(1). Accept taxpayer’s entry.
- (2) Line 2 - Percentage (%) allocated to corresponding Schedule A. If blank, leave blank. Otherwise, accept taxpayer’s entry.
- (3) Line 3 - Net deduction. Accept taxpayer’s entry.
- 3.11.106.27.10.2
(01-01-2016)
Schedule B(2) - Specific Termination-Related Debts, Expenses and Taxes
- (1) Line 4 - Total of Schedule B(2). Accept taxpayer’s entry.

3.11.106.27.10.3
(01-01-2016)
Schedule A

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3.11.106.27.10.4
(01-01-2024)
**Part III - Tax
Computation - Page 1**

- (1) The following information pertains to Part III, Tax Computation.
- (2) Line 10 - Total Generation Skipping Transfer tax. Accept taxpayer's entry.
- (3) Line 11 - Payment made with Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax Information and Other Returns. Accept taxpayer's entry.
- (4) Line 12 - Tax due. Accept taxpayer's entry.
- (5) Line 13 - Overpayment. Accept taxpayer's entry.

3.11.106.28
(01-01-2017)
**Processing Form
706-QDT, U.S. Estate Tax
Return for Qualified
Domestic Trusts**

- (1) The following information pertains to Form 706-QDT,

3.11.106.28.1
(01-01-2018)
**Background for Form
706-QDT**

- (1) Form 706-QDT, is based on (IRC) Sections 2056(d) and 2056A enacted by the Technical and Miscellaneous Revenue Act of 1988 (TAMRA) and amended by the Revenue Reconciliation Act of 1989. The QDT rules are effective for the estates of decedent's dying after November 10, 1988.
- (2) Before TAMRA, an Estate Tax Marital Deduction was allowed for the estate of a U.S. citizen or resident alien decedent regardless of the citizenship of the surviving spouse. The deduction was not allowed (except by Treaty) when the decedent was a non-resident alien.
- (3) TAMRA added (IRC) Section 2056(d) which generally disallows the marital deduction when the surviving spouse is not a U.S. citizen, regardless of the status of the decedent spouse. However, (IRC) Section 2056(d) allows the marital deduction in such a case provided the assets pass to a "Qualified Domestic Trust" (QDT).
- (4) The Trustee or Designated Filer of a QDT uses Form 706-QDT, to figure and report the estate tax due on certain distributions from the QDT and on the value of the property remaining in the QDT on the date of the surviving spouses death. A "Qualified Domestic Trust" applies only in those situations where a decedent's surviving spouse is not a U.S. citizen.
- (5) Form 706-QDT, are filed and processed at KCSPC.
- (6) **Statute Concerns:** If the return is received two years and nine months after the due date, follow procedures in IRM 3.11.106.10.10.1, Statute Returns.

Exception: Do not edit CCC's and Action Codes they are not valid for this form.

3.11.106.28.2

(01-01-2017)

Definitions - Qualified Domestic Trust

- (1) A "Qualified Domestic Trust" (QDT) is any trust that qualified for an estate tax marital deduction under (IRC) Section 2056 and also meets the following requirements:
 - a. The trust instrument requires that at least one trustee be a citizen of the United States or a domestic corporation;
 - b. The trust instrument requires that no distribution from the trust be made unless the trustee has the right to withhold from the distribution of corpus the QDT tax imposed on the distribution;
 - c. The QDT election of IRC Section 2056A(d) has been made for trust by the Executor of the estate of the decedent and;
 - d. The requirements of all applicable regulations have been met.
- (2) A "Taxable Event" is any of the following:
 - a. Any distribution from a QDT before the death of the surviving spouse, except distributions of income to the surviving spouse and any distributions made to the surviving spouse on account of hardship;
 - b. The death of the surviving spouse;
 - c. The failure of the trust to qualify as a QDT.
- (3) A "Surviving Spouse" is the surviving spouse of the decedent who is also the beneficiary of the decedent's QDT.

3.11.106.28.3

(01-01-2024)

Due Date - Form 706-QDT

- (1) Form 706-QDT, United States Estate Tax Return for Qualified Trust is an annual return. Generally, the return is due on or after January 1, but not later than April 15th of the year following any calendar year in which taxable distributions were made.

Note: In response to the COVID-19 pandemic, the due date for the 2019 Form 706-GS(D) is July 15, 2020

- (2) If the surviving spouse has died, you must file Form 706-QDT, within 9 months following the Date of Death. All taxable distributions made during the calendar year in which the surviving spouse died must also be reported on this return. This rule may result in the return being due before April 15th. (Example: If the surviving spouse died on June 15, 2022, Form 706-QDT, United States Estate Tax Return for Qualified Trust, would be due March 15, 2023, and must include all taxable distributions made during 2022.)
- (3) If the trust ceases to qualify as a Qualified Domestic Trust (QDT), the Form 706-QDT, must be filed within 9 months of the date on which the trust ceased to qualify. Any taxable distributions made during the calendar year of the failure to qualify must be included on the return.

3.11.106.28.4

(01-05-2024)

Entity Perfection - Form 706-QDT

- (1) Verify that the surviving spouse, TIN of surviving spouse, surviving spouses Date of Death (if applicable), name of decedent, decedent's Date of Death on the Form 706-QDT, Page 1 Part 1. Also verify that the trustee information on Page 1, Part I, Lines 2a through 2c is present.
- (2) If incomplete or missing, review any attachments to obtain the necessary information, and edit on the return. **IMPORTANT:** Correspondence with the trustee will be required for any missing information.

- (3) If the information cannot be found in the attachments, give to research clerks for Correspondence.
- (4) The Research Clerks will use the following to obtain the missing information:
 - a. Letter 3463C, Social Security Number and Name Verification for Estate or Gift Tax Returns
- (5) **Amended Returns.** Although we do not anticipate receiving these, the possibility exists that a Form 706-QDT, may be received with indications that it is an amended return ("Amended", "Duplicate", and "Supplemental"). If this occurs, **DO NOT PROCESS.** See IRM 3.11.106.10.5.1, Amended Returns.

3.11.106.28.5
(01-01-2024)

**Math Verification - Form
706-QDT**

- (1) The following information pertains to math verification:

If	Then
Questions 2 and/or 3 are answered yes on Page 1, Part II - Elections by the Trustee/Designated Filers	Verify that all required data is attached to the return.
The taxpayer's amount is incorrect on Page 1, Part III - Tax Computation	X the incorrect amount and edit the correct amount to the left or above the incorrect entry.
Page 1, Part III, Line 1 - Current taxable trust distributions	<ol style="list-style-type: none"> 1. Verify that the correct total is brought forward from Page 2, Schedule A, Part II. 2. Perfect if necessary.
Page 1, Part III, Line 2 - Value of taxable trust property of Date of Death	<ol style="list-style-type: none"> 1. Verify that the correct total is brought forward from Page 2, Schedule A, Part III. 2. If there is an error, perfect.
Page 1, Part III, Line 3 - total, Lines 1 and 2	<ol style="list-style-type: none"> 1. Verify that Lines 1 and 2 are brought forward correctly. 2. Add line 1 and 2 and edit to line 3 only if line 3 is blank.
Page 1, Part III, Line 4 - Charitable and marital deductions	<ol style="list-style-type: none"> 1. Verify that the correct amount is brought forward from total line of Page 2, Schedule A, Part IV, column d. 2. Perfect if needed
Page 1, Part III, Line 5 - Net tentative tax	Subtract Line 4 from Line 3, only if line 5 is blank.
Page 1, Part III, Line 6 - Prior taxable events	<ol style="list-style-type: none"> 1. Verify that the total from Page 2, Schedule A, Part I, is brought forward correctly. 2. If there is an error, perfect.

If	Then
Page 1, Part III, Line 7 - Taxable estate of the decedent	Accept taxpayer's entry.
Page 1, Part III, Line 8 - total, Lines 6 and 7	1. Add Lines 6 and 7 and edit in line 8 only if line 8 is blank
Page 1, Part III, Line 9 - total, Lines 5 and 8	1. Add Lines 5 and 8 only if line 9 is blank.
Page 1, Part III, Line 10 - Recomputation of decedent's estate tax, Line 9	1. Verify taxpayer's amount from attached computation. 2. If there is an error, perfect.
Page 1, Part III, Line 11 - Recomputation of decedent's estate tax, Line 8	1. Accept taxpayer's amount.
Page 1, Part III, Line 12 - Net estate tax	Subtract Line 11 from Line 10 and edit in line 12, only if line 12 is blank.
Page 1, Part III, Line 13 - Payment made with extensions	Accept taxpayer's entry.
Page 1, Part III, Line 14 - Tax due	
Page 1, Part III, Line 15 - Overpayment	
Total line of Page 2, Schedule A Part I, Summary of Prior Taxable Distributions	1. Compute the total by adding columns b and d, and edit in total line if blank. 2. Verify that the amount is correctly brought over to Page 1, Part III, Line 6.
Total line of Page 2, Schedule A Part II, Summary of Current Taxable Distributions has entries or blank	1. Verify that the taxpayer's total amount on Schedule A, Part II, total line, is brought over to Page 1, Part III, Line 1. 2. When blank compute the total by adding columns b and d. 3. Verify that the amount is correctly brought over to Page 1, Part III, Line 1.

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If	Then
Total Line of Page 2, Schedule A Part III, Summary of Property Remaining in QDTs at Death of Surviving Spouse, has a entry or blank.	<ol style="list-style-type: none"> 1. Verify that the taxpayer's total amount on Schedule A, Part III, is brought over to Page 1, Part III, Line 2. 2. When blank compute the total by adding columns c and f. 3. Verify that the amount is correctly brought over to Page 1, Part III, Line 2.
Total line of Page 2, Schedule A Part IV, Summary of Marital and Charitable Deductions, has a entry or blank.	<ol style="list-style-type: none"> 1. Verify that the taxpayer's total amount on Schedule A, Part IV, is brought over to Page 1, Part III, Line 4. 2. When blank compute the total by adding columns b and c. 3. Verify that the amount is correctly brought over to Page 1, Part III, Line 4.
Page 3, Schedule B, Part I - General Information	Verify that the trustee has entered applicable information on Lines 1a and 1b of Schedule B, if trustee is filing entire return.
Total amount of Page 3, Schedule B, Part II - Taxable Distributions From Prior Years is blank	<ol style="list-style-type: none"> 1. Compute the total by adding columns b and d and edit in the total line.
Total amount of Page 3, Schedule B, Part III - Current Taxable Distributions is blank.	<ol style="list-style-type: none"> 1. Compute the total of Schedule B, Part III by subtracting column c from column d and edit in the total line.
Total amount of Page 4, Schedule B, Part IV - Taxable Property in Trust at Death of Surviving Spouse is blank.	<ol style="list-style-type: none"> 1. Compute the total amount and edit in the total line
Total amount of Page 4, Schedule B, Part V - Marital Deductions is blank	Compute the values of column c and edit in the total line.
Total amount of Page 4, Schedule B, Part VI - Charitable Deductions is blank	Compute the values in column e and edit in the total line.

3.11.106.28.6
(01-01-2018)

Routing - Form 706-QDT

- (1) After Code and Edit handling is completed, these forms are numbered and processed through the NMF Accounting function.
- (2) After all entries have been examined and verified and if no correspondence is needed for the taxpayer to complete the return:
 - a. Route Form 706-QDT, United States Estate Tax Return for Qualified Trust, to Receipt and Control function to be number (if return has not been numbered yet) before routing to the Accounting function.
 - b. Otherwise, route directly to the Accounting function for processing through NMF.

3.11.106.29
(01-01-2025)

**Processing Form
709-NA, United States
Gift (and
Generation-Skipping
Transfer) Tax Return of
Nonresident Not a
Citizen of the United
States**

- (1) Staple a Post-It (sticky) to pages 1 through 8 in sequential order to facilitate transcription entry for tax year 2024 and subsequent. We are using this method so large returns with several pages (perhaps a will or trust) between page 1 through 8 can be identified quickly by Integrated Submission and Remittance Processing (ISRP). Stapling the Post-It (sticky) to the respective page will relieve the burden of having to disassemble the returns.
- (2) A tax is imposed on the lifetime transfer of property by an individual. It is imposed upon the donor, the person making the transfer. The chief purpose of the gift tax is to deter the making of gifts to avoid estate taxes.
- (3) A gift is a voluntary transfer of property by one individual to another without consideration or compensation. The tax law applies when the donor has parted with possession and control and has no power to change the disposition.
- (4) A gift is a voluntary transfer of property by one to another without consideration or compensation. The tax law applies when the donor has parted with possession and control and has no power to change the disposition.
- (5) Only individuals are required to file gift tax returns.

Note: If Form 709-NA- is filed with an EIN, do not process.

- (6) See Exhibit 3.11.106-12, Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States, for transcription fields.

3.11.106.29.1
(01-01-2025)

Due Date - Form 709-NA

- (1) The due date for 2024 Form 709-NA United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United

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3.11.106.29.2
(01-01-2025)

**Entity Perfection - Form
709-NA**

- (1) The entity area of the Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States, consists of the following:
 - Donor's name,
 - Donor's Social Security Number (SSN)/or EIN for a Trust
 - Legal Residence (domicile)
 - Citizenship
 - Date of Birth
 - Place of Birth

- Donor's Address
- Donors City
- Donors State
- Donors ZIP Code
- Telephone Number
- Fax Number
- Email Address

(2) On Form 709-NA, underline the first 4 letters of the donors last name. Underline the address, if any of the following apply:

- a. Deceased donor with CCC **F**
- b. If the “**in care of**” name begins with % or c/o if it is not followed by an in-care-of name (individual or business).

If	Then
There is any reference to Reg. 25.2511-2 (in-complete gifts) on Page 1 of Form 709-NA.	<ol style="list-style-type: none"> 1. Edit the return. 2. Remove the return from the block and give to your manager to hold for Examination's review.
An amended (“G” coded) return	See IRM 3.11.106.29.3, Amended Returns -Form 709-NA.
Both a PO Box and a street address are shown on the return	<ol style="list-style-type: none"> 1. Perfect the address. Note: PO Box will always take precedence over a street address. 2. Underline the PO Box. 3. Input the street address, with a TC 014. Note: Put the address in the location field
Joint return with 2 names on Line 1 and gift to any one donee is over \$36,000 for 2023, \$32,000 for 2022, \$30,000 for 2018-2021, etc.	Correspond to secure separate Form 709 -NA.
Joint return with 2 names on Line 1 and gift to any one donee is \$18,000 for 2024.	Circle out spouses name and continue processing.

Note: Always circle out the “in care of” symbol (“c/o” or “%”) if it is present with an address. Do not use the ampersand (&) and the percent symbol (%) when editing address information.

3.11.106.29.2.1
(01-01-2025)
**Legal Residence
(Domicile) - Form
709-NA**

(1) The legal residence (domicile) is found on Page 1, Part 1, Box 4.

Note: The legal residence (domicile) Page 1, Part 1 (Box 4) will have a foreign (international) address.

(2) KSPC will process all foreign (international) address returns.

Note: KCSPC will edit a Country Code for box 4.

(3) All U.S. Possessions are considered foreign (international):

- American Samoa (AS)
- Federated States of Micronesia (FM)
- Guam (GU)
- Northern Mariana Islands (MP)
- Marshall Islands (MH)
- Palau (PW)
- Puerto Rico (PR)
- Virgin Islands (U.S.) - (VI)

3.11.106.29.3
(01-01-2025)

**Amended Returns -
Form 709-NA**

- (1) The following information pertains to amended returns:

If	Then
Return is marked "Amended", "Revised", "Adjusted", "Subsequent", "Substitute", "Supplemental", Form 709-NA box 23- b , is checked, etc.	See IRM 3.11.106.10.5.1, Amended Returns.
Entity cannot be perfected on amended return after IDRS research, no data was found and document is numbered	<ol style="list-style-type: none"> 1. Edit Action Code 320 on the return. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to Entity.
Entity cannot be perfected on amended return after IDRS research, no data was found and document is unnumbered	<ol style="list-style-type: none"> 1. Edit Action Code 320 on the return. 2. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and route to Entity Control.

- (2) If Form 709-NA is attached to Form 709, then follow the steps below for each form:

Note: If either or both are amended one is original or different tax periods then we need to make sure they are processed correctly.

Form 709:	Form 709-NA:
<ol style="list-style-type: none"> 1. Detach the Form 709-NA from the Form 709. 2. Edit an Audit Trail on the Form 709, (e.g., Detach 709-NA). 3. Edit the Received Date from the Form 709 to the Form 709-NA. 4. Mark the 709-NA as amended 5. Route Form 709-NA to Cincinnati Centralized Specialty Tax, Mail Stop 824G. 6. Continue processing the Form 709 	<ol style="list-style-type: none"> 1. Detach the Form 709 from the Form 709-NA. 2. Edit the Received Date from the Form 709-NA to the Form 709. 3. Edit an Audit Trail on the Form 709, (e.g., Detached From 709-NA). 4. Edit Form 709-NA as an Amended return. See IRM 3.11.106.10.5.1, Amended Returns. 5. Route Form 709-NA to have DLN deleted and, then routed to Cincinnati Centralized Specialty Tax, Mail Stop 824G 6. Route Form 709, to Receipt and Control to be numbered

3.11.106.29.4
(01-01-2025)

Received Date - Form 709-NA

- (1) See IRM 3.11.106.13, Received Date, for information regarding received date editing.
- (2) An IRS received date must be edited to all Form 709-NA, returns whether timely or delinquent.
- (3) The received date is edited MMDDYY format in Part 2 of the return to the left of Lines 6 and 7. See Figure 3.11.106-8, Received Date.
- (4) The IRS received date must be stamped or edited on all returns. Caution should be taken to determine when a return was filed or became processable. Determine the received date from return, envelope, or attachments. See Figure 3.11.106-8. Received Date.

3.11.106.29.5
(01-01-2025)

Penalty and Interest Code - Form 709-NA

- (1) Place penalty and interest code between Lines 2 and 3 of Page 1, Part 2 - Tax Computation. See Figure 3.11.106-9, Penalty and Interest Code.

Note: This is the same as a Form 709.

3.11.106.29.6
(01-01-2025)

**Social Security Number
(SSN) - Form 709-NA**

- (1) An SSN is a 9 digit number which is assigned to an individual by the Social Security Administration.
- (2) The Donor's SSN must be present on Form 709-NA.

Note: Exception: If a Trust files a return an EIN must be present.

If	Then
Other than 9 digits or multiple SSN's	Check attachments and schedules for current SSNs.
Missing SSN and return is unnumbered	<ol style="list-style-type: none"> 1. Check return and attachments for valid SSN. 2. Research IDRS.
If SSN is not found after researching the return and attachments, and IDRS	<ol style="list-style-type: none"> 1. Edit Action Code 320 on the return. 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing slip, and route to Entity Control.
Missing SSN and return is numbered	<ol style="list-style-type: none"> 1. Check return and attachments for valid SSN. 2. Research IDRS.
SSN not found after searching the return and attachment, and IDRS	<ol style="list-style-type: none"> 1. Edit Action Code 320 on the return. 2. Prepare Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing slip, and route to Entity Control.

3.11.106.29.7
(01-01-2025)

**Tax Period - Form
709-NA**

- (1) The tax period for Form 709-NA, is determined by the date of the gift. Verify Schedule A, Column f, Date of Gift to determine tax period.

If	Then
Gift was made in current year	<ol style="list-style-type: none"> 1. Do not edit tax period to Calendar Year at top of Form 709-NA. 2. The current tax period is automatically generated.
Other than current tax period	<p>It must be edited in YYMM format (See Figure 3.11.106-10)</p> <p>Note: Tax Periods Form 709-NA is the same as the Form 709</p>
Form 709-NA, "Calendar Year" is blank	Determine tax period ending from latest "Date of gift" listed on Schedule A.
No dates are listed on Schedule A or attachments	Process as the year indicated on the form/return.

If	Then
Multiple years are filed on 1 return	<ol style="list-style-type: none"> 1. Prepare dummy return if tax data can be determined for each year. 2. Continue processing. 3. If unable to determine tax data for multiple years, correspond using Form 3696, Correspondence Action Sheet or other approved Correspondence Action Sheet. See IRM 3.11.106.11.1 for issuing correspondence. <p>Exception: Do not correspond for multiple tax years if Box B on Schedule A is checked or if there is an indication on Schedule A (or on an attachment) that the gift is a contribution to a Section 529(c)(2)(B) - Qualified State Tuition Program.</p>
More than one return for the same tax period and the same taxpayer	<ol style="list-style-type: none"> 1. Staple all returns together. 2. Code top return completely. 3. Correspond using Form 3696, Correspondence Action Sheet or other approved Correspondence Action Sheet.
Unable to determine tax data for multiple years	Correspond. See IRM 3.11.106.11, Taxpayer Correspondence General.

3.11.106.29.8
(01-01-2025)

**Early Filed Returns -
Form 709-NA**

(1) For early filed returns (for example a 2024 Form 709-NA filed in 2024 but not due until April 15, 2025) proceed as follows. :

1. Completely code the return using current IRM procedures. Initiate any needed correspondence before suspending the return. Use Action Code 2XX for correspondence, then attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip, and annotate Action Code 480 as secondary action required.
2. Leave returns in batch for processing.

If	Then
Unnumbered return (no remittance)	<ol style="list-style-type: none"> 1. Do not send the return back to taxpayer. 2. Post the return as the month actually received. For example, if the return is for tax period 2024, received in April 2024, post as 202404. 3. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing slip, "Early Filed Hold" to the return and route to Rejects.

If	Then
Unnumbered return (remittance only)	<ol style="list-style-type: none"> 1. Do not send return back to taxpayer. 2. Remittance will be deposited to the taxpayer's account. 3. Edit CCC "Y" for remittance returns only. 4. Post the return as the month actually received. For example, if the return is for tax period 2024,(Due 04152025) received in April 2024, post as 202404.
Numbered return (no remittance)	<ol style="list-style-type: none"> 1. Do not send return back to taxpayer. 2. Edit Action Code 480 on the return. 3. Edit tax period. 4. Attach Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing slip, marked "Early Filed-Hold" to the return and route to Rejects.
Numbered return (remittance only)	<ol style="list-style-type: none"> 1. Do not send return back to taxpayer. 2. Remittance will be deposited to the taxpayer's account. 3. Edit CCC "Y" for remittance returns only. 4. Post the return as the month actually received. For example, if the return is for tax period 2024, received in April 2024, post as 202404.

See Figure 3.11.106-5, **Computer Condition Code**.

3.11.106.29.9
(01-01-2025)
**Computer Condition
Codes (CCC's) - Form
709-NA**

- (1) Valid codes for Form 709-NA are D, F, G, L, O, R, W, X, Y, 3, and 7. See IRM 3.11.106.10, Computer Condition Codes - CCC's, for description of codes.

3.11.106.29.10
(01-01-2025)
**Citizenship Foreign
Country Code - Form
709-NA**

- (1) For Citizenship Foreign Country Code, follow these procedures:

If	Then
On Page 1, Part 1, Box 5, taxpayer indicates their country of citizenship Note: A foreign country code is needed in this box	1) Edit the 2 digit foreign country code. Note: See Exhibit 3.11.106-27 Foreign Country Codes
If Blank	Edit a Zero

3.11.106.29.11
(01-01-2025)

**Extension of Time to
File and Payment - Form
709-NA**

- (1) Gift tax extension to file requests may be made on Form 2350, Application for Extension of Time to File U.S. Income Tax Return, and Form 4868, Application Extension of Time to File U.S. Individual Income Tax Return. or Form 8892, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Processing instructions for the form are in, IRM 3.11.212, Applications for Extension of Time to File, Returns and Documents Analysis. The following information pertains to extension of time to file and deferment of payment:

If	Then
Timely filed return with attachments (Balance due returns only)	<ol style="list-style-type: none"> Any timely filed return with attachments requesting extension of time to pay under (IRC) Section 6161 which has not been approved will be processed as a tentatively allowed deferment. Annotate top of return, “Hardship Extension Tentatively Allowed” and requested extended date. Forward extension request to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G.
Untimely filed return (Balance due returns only)	<ol style="list-style-type: none"> Any untimely filed hardship requests will also be routed to Cincinnati Centralized Specialty Tax, Estate and Gift, Mail Stop 824G. Accept and note on return “Hardship Tentatively Disallowed, Withhold Issuance of Notice to Taxpayer”.

3.11.106.29.12
(01-01-2025)

**Tax Computation - Form
709-NA**

- (1) Effective January 1, 2024, the Form 709-NA, transcription lines, are dollars only, except for the following fields, which must be edited in dollars and cents:
- Line 12 - Total Tax Amount,(0317)
 - Line 13 - Prepaid Taxes,(0318)
 - Line 14 - Balance Due, (0319)
 - Line 15- Refunded Amount,(0320)
- (2) Any lines in (1) above that have a vertical bold line, decimal, dash, or denominations clearly indicated will be treated as dollars and cents. No further editing is required.
- (3) If not clearly indicated, edit dollars and cents.

- (4) See Exhibit 3.11.106-12 for Form 709-NA for a display of transcription lines (including Schedule A).
- (5) Line 1 - Taxable gifts Current Period Amount. This amount is carried forward from Schedule A, Part 4, Line 11. Accept taxpayer's figures,(0301).
- (6) Line 2 - Taxable gifts Prior Period Amount. This amount is carried forward from Schedule B, Line 3. Accept taxpayer's figures (0302).
- (7) Line 3 - Total taxable gifts. Accept taxpayer's figures,(0303).
- (8) Line 4 - Tax computed on line 3. Accept taxpayer's figures (0304).
- (9) Line 5 - Tax computed on line 2. Accept taxpayer's figures,(0305).
- (10) Line 6 - Balance. Accept taxpayer's figures,(0306).
- (11) Line 7 - Other Credits. Accept taxpayer's figures,(0312).
- (12) Line 8 Credit for foreign gift taxes. Accept taxpayers figures,(0313).
- (13) Line 9 Total Credits. Accept taxpayers figures.(0314).
- (14) Line 10 - Balance. Accept taxpayer's figures. If blank subtract line 09 from line 6 (0315).
- (15) Line 11 - Generation-Skipping Transfer Tax (GST), (0316).
- (16) Line 12 - Total Tax,(0317).
- (17) Line 13 - Gift and GST taxes prepaid with extension (0318).
- (18) Line 14 - Balance Due (0319),
- (19) Line 15 - Refund Amount (0320).

3.11.106.29.12.1
(01-01-2025)

**Green-Rocker Amount -
Line 12**

- (1) The purpose of green rocker Tax Due amounts is to show that money was received with the return. If the amount contains penalty and/or interest:
 - a. X-out the rocker amount.
 - b. Delete the penalty and/or interest.
 - c. Edit the Balance Due to the left of the original entry.
 - d. Edit a received date if one is not present.

Note: See Figure 3.11.106-9, Penalty and Interest Code. Form 709-NA, is the same as the Form 709 .

3.11.106.29.13
(01-01-2025)

**Schedule A - Form
709-NA**

- (1) If more than one Schedule A on return, staple all Schedules A's together and continue processing.

Note: Do not math verify Schedule A.

3.11.106.29.13.1

(01-01-2025)

(IRC) Section**529(c)(2)(B) - Qualified
State Tuition Programs -
Form 709-NA**

- (1) Taxpayers are allowed a contribution to a qualified state tuition plan on behalf of a designated beneficiary. If the taxpayer's total contributions to a qualified state tuition program on behalf of any individual beneficiary exceeded 18,000 for 2024, (IRC) Section 529(c)(2)(B) to treat up to \$90,000 of their total contributions as having been made ratably over a 5 year period beginning in 2019. These are considered gifts of a present interest.
- (2) The following information pertains to IRC Section 529(c)(2)(B) - Qualified State Tuition Programs:

If	Then
<p>The taxpayer checked box A, Schedule A, and entered the amounts of gifts on Schedule A;</p> <ul style="list-style-type: none"> • or if there is an indication on Schedule A (or an attachment) that the gift is a contribution to a IRC Section 529(c)(2)(B) - Qualified State Tuition Program, • or other similar statement such as state tuition plan or college tuition 	<ol style="list-style-type: none"> 1. Accept taxpayer's figures. 2. ERS/Rejects will compute the allowable tax computation.

3.11.106.29.13.2

(01-01-2025)

**Donor's Adjusted Basis
of Gift - Form 709-NA**

- (1) The following information pertains to Donor's adjusted basis of gift:

If	Then
There is more than one entry anywhere on Schedule A Column h (Donor's adjusted basis of gift)	Edit the amount of \$1.00 to top middle portion of Page 2 on all returns, except amended returns.(see: Figure 3.11.106-14, Number of Donees
Blank, zero, see attached , or etc. is notated with no amounts in Column h	Do not edit \$1.00 to the top of Column h, Part 1, Schedule A

3.11.106.29.13.3

(01-01-2025)

**Number of Donees Form
709-NA**

- (1) Verify that there is an entry. A donee can be: an individual, a charitable organization, or the beneficiaries of a trust.
- (2) Each individual to whom a gift is directly given is a donee. It does not matter how many times a gift is given; the individual accounts for only one donee.
- (3) **Trust** - A trust can be set up for one or a number of beneficiaries. They can be individuals or charitable organizations.

Note: The number of beneficiaries of the trust determines the number of donees, not the existence or number of the trusts.

(4) Follow these procedures:

If	Then
Page 1, Part 1, Line 20 is blank or zero	<ol style="list-style-type: none"> Edit the correct number of donees from Schedule A, Column B, or from an attachment with Schedule A information or allow the number of donees necessary to offset the annual exclusion being claimed if a trust listed by dividing the amount on Schedule A, Part 4 Line 2 by the appropriate annual exclusion amount. <ul style="list-style-type: none"> The annual exclusion amount is \$18,000 for 2024 Leave an action trail on Page 1 (left side between Lines 18-20 Stating "Schedule A" or "Line 2". <p>Note: The number of Donees from Schedule A Column B and/or attachments must not exceed the annual exclusion amounts per donee on Line 2 Schedule A, Part 4 if used to edit a Blank line 20 Page 1 Part 1. Check this by calculating the number of donees multiplied by the annual exclusion amount for the appropriate year. If the total exceeds the amount on Line 2 Schedule A Part 4, divide the amount on Line 2 Schedule A by the annual exclusion amount to determine the number of donees to edit on a blank line 20.</p>
Page 1, Part 1, Line 20 is shown as alpha and numeric	Edit by circling out the alpha; leaving the numeric.
Schedule A, Part 4, Line 2 is blank, zero, or missing	X out the number of donees. See Figure 3.11.106-14., Number of Donees.

3.11.106.29.13.4
(01-01-2025)
**Foreign Spouse
Indicator**

- Edit the Foreign Spouse Indicator on Page 2, Schedule A, left margin. Edit a "1" for foreign spouse and leave blank for domestic spouse.
- If a foreign spouse is present, then verify the amount on Page 3, Part 4, Line 2 includes the correct amount for the tax year as shown in the Foreign Spouse Annual Exclusion table below.

Note: This information is only identifiable to the TE by a foreign exclusion amount included on Schedule A, Line 2.

Tax Year	Amount
2024	\$185,000

- (3) The annual exclusion for a foreign spouse can't exceed the amount (for applicable tax year) as shown in IRM 3.11.106.23.12.4, Foreign Spouse Annual Exclusion table above.
- (4) If the foreign spouse indicator is not present but Line 2 includes the exclusion amount for applicable year as shown in IRM 3.11.106.23.12.4, Foreign Spouse Annual Exclusion table above, then edit a "1" for Foreign Spouse Indicator.

Reminder: Do not correspond.

3.11.106.29.14
(01-01-2025)

Deceased Donor - Form 709-NA

- (1) Form 709-NA, with deceased donors will be processed as a regular return.

If	Then
The donor died in the year the gift was made, indicating that this is a final return	Edit CCC F.
Page 1, Part 1, Line 18 block is checked and the donor died in the year the gift was made	Edit a 1 next to the DOD block. See Figure 3.11.106-15, Deceased Donor
The donor died after the tax period (i.e., a gift was given in August 2024 and the donor died in January 2025)	1. Do not edit CCC "F". 2. Do not edit deceased donor code "1".
Page 1, Part 1, Line 18 block is checked, (01DTH) and no DOD	1. DOD must also be present. 2. If not present, research the return, and attachments and IDRS
DOD cannot be found after re-searching the return and attachment, and IDRS	1. Edit Action Code 320 on the return. 2. Route to Entity Control on Form 4227, Intra-SC Reject or Routing Slip, or Form 10886, Reject Routing Slip.

3.11.106.29.15
(01-01-2025)

Unsigned Form 709-NA

- (1) An original signature is required on all Form 709-NA, return.
- (2) Process unsigned returns as follows:

If	Then
Unnumbered, Numbered or Balance Due Returns	<ol style="list-style-type: none"> 1. Edit Action Code AC 226 to correspond for signature. 2. Correspond for signature. Attach a Letter 3463C Missing Information Request to Process Business Returns, requesting an original/ink signature. <p>Note: Leave a correspondence action trail in the lower left hand margin indicating a 3463C letter was sent.</p> <p>Note: Numbered returns should remain in block of work.</p>
Replies to Correspondence	When signed jurat (declaration) is received, attach it to the return.
The return is photocopied with a photocopied signature (not original/ink signature)	<ol style="list-style-type: none"> 1. Edit Action Code 226 if corresponding for signature only. 2. Attach a Letter 3463C requesting an original/ink signature. <p>Note: Leave a correspondence action trail in lower left hand margin indicating Letter 3463C, Missing Information Request to Process Business Returns letter sent.</p> <ol style="list-style-type: none"> 3. Leave in batch and continue processing.

3.11.106.29.16
(01-01-2025)
**Form 709-NA Attached
to Form 709**

- (1) If Form 709-NA is attached to Form 709, then follow the steps below for each form.

Form 709:	Form 709-NA:
<ol style="list-style-type: none"> 1. Detach the Form 709-NA from the Form 709. 2. Edit an Audit Trail on the Form 709, (e.g., Detach 709-NA). 3. Edit the Received Date from the Form 709 to the Form 709-NA. 4. Mark the Form 709-NA as amended 5. Route the Form 709-NA , to Cincinnati Centralized Speciality Tax, Mail Stop 824G 6. Continue normal processing of the Form 709. 	<ol style="list-style-type: none"> 1. Detach the Form 709 from the Form 709-NA. 2. Edit the Received Date from the Form 709 to the Form 709-NA. 3. Edit an Audit Trail on the Form 709-NA, (e.g., Detached From 709). 4. Edit Form 709-NA as an Amended return. See IRM 3.11.106.10.5.1, Amended Returns. 5. Route Form 709-NA to Cincinnati Centralized Speciality Tax, Mail Stop 824G 6. Send Form 709, to Receipt and Control to be numbered.

Exhibit 3.11.106-1 (01-01-2024)

Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return

CCC T		Form 706 (Rev. August 2019)		United States Estate (and Generation-Skipping Transfer) Tax Return		OMB No. 1545-0015		P&I Code T	
		Department of the Treasury Internal Revenue Service		► 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 for instructions and the latest information.					
TIA T	1a Decedent's first name and middle initial (and maiden name, if any)			1b Decedent's last name T Name Control		2 Decedent's social security no. T			
	3a City, town, or post office; county; state or province; country; and ZIP or foreign postal code			3b Year domicile established T	4 Date of birth T	5 Date of death T			
	6a Name of executor (see instructions) T			6b 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. T					
	6c Executor's social security number (see instructions)								
	6d 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.								
	7a Name and location of court where will was probated or estate administered					7b Case number			
	8 If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will.			9 If you extended the time to file this Form 706, check here <input type="checkbox"/>					
	10 If Schedule R-1 is attached, check here <input type="checkbox"/> 11 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"/>								
Part 2—Tax Computation	1 Total gross estate less exclusion (from Part 5—Recapitulation, item 13)			1		T			
	2 Tentative total allowable deductions (from Part 5—Recapitulation, item 24)			2		T			
	3a Tentative taxable estate (subtract line 2 from line 1)			3a		T			
	b State death tax deduction			3b		T			
	c Taxable estate (subtract line 3b from line 3a)			3c		+/- T			
	4 Adjusted taxable gifts (see instructions)			4		T			
	5 Add lines 3c and 4			5		T			
	6 Tentative tax on the amount on line 5 from Table A in the instructions			6		T			
	7 Total gift tax paid or payable (see instructions)			7		T			
	8 Gross estate tax (subtract line 7 from line 6)			8		T			
Part 2—Tax Computation	9a Basic exclusion amount			9a		T			
	b Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6—Portability of Deceased Spousal Unused Exclusion)			9b		T			
	c Restored exclusion amount (see instructions)			9c		T			
	d Applicable exclusion amount (add lines 9a, 9b, and 9c)			9d		T/C			
	e Applicable credit amount (tentative tax on the amount in line 9d from Table A in the instructions)			9e		T			
	10 Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.)			10		T			
	11 Allowable applicable credit amount (subtract line 10 from line 9e)			11		T/C			
	12 Subtract line 11 from line 8 (but do not enter less than zero)			12		T			
	13 Credit for foreign death taxes (from Schedule P). (Attach Form(s) 706-CE.)			13		T			
	14 Credit for tax on prior transfers (from Schedule Q)			14		T			
Part 2—Tax Computation	15 Total credits (add lines 13 and 14)			15		T			
	16 Net estate tax (subtract line 15 from line 12)			16		T			
	17 Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)			17		T			
	18 Total transfer taxes (add lines 16 and 17)			18		T/C			
	19 Prior payments (explain in an attached statement)			19		T			
	20 Balance due (or overpayment) (subtract line 19 from line 18)			20		+/- T			
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			Signature of executor		Date			
	Signature of executor					Date			
Paid Preparer Use Only	Print/Type preparer's name			Preparer's signature		Date		Check <input type="checkbox"/> if self-employed T	
	Firm's name					Firm's EIN		T	
	Firm's address					Phone no.		T	
For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 20548R Form 706 (Rev. 8-2019)									
T Action Code			TIA T			PIC Code T			

Exhibit 3.11.106-1 (Cont. 1) (01-01-2024)

Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return

Form 706 (Rev. 8-2019)		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.			
		Yes	No
Please check "Yes" or "No" for each question. See instructions.			
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 in the instructions. 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.	3	
4	Do you elect to postpone the part of the taxes due 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.			
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)	
I declare that I am the <input type="checkbox"/> attorney/ <input type="checkbox"/> certified public accountant/ <input type="checkbox"/> 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
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 <input type="checkbox"/> and state decedent's former business or occupation.			
3a Marital status of the decedent at time of death: <input checked="" type="checkbox"/> Married <input type="checkbox"/> Widow/widower <input type="checkbox"/> Single <input type="checkbox"/> Legally separated <input type="checkbox"/> 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.			
4a Surviving spouse's name			
4b Social security number			
4c Amount received (see 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			
		Yes	No
If you answer "Yes" to any of the following questions, you must attach additional information as described.			
6	Is the estate filing a protective claim for refund? If "Yes," complete and attach two copies of Schedule PC for each claim.	T	T
7	Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate)? See instructions		
8a	Have federal gift tax returns ever been filed? If "Yes," attach copies of the returns, if available, and furnish the following information.		
b	Period(s) covered		
c	Internal Revenue office(s) where filed		
9a	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?		

Page 2

Exhibit 3.11.106-1 (Cont. 2) (01-01-2024)

Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return

Form 706 (Rev. 8-2019)

Estate of:

Decedent's social security number

Part 4—General Information (continued)

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

Yes No

10	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		
11a	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 on reporting the total accumulated or effective discounts taken on Schedule F or G		
12	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		
13a	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) on 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 line 13a or 13b? If "Yes," provide the EIN for this transferred/sold item. ►		
14	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H		
15	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?		
16	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		
17	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
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	Estimated value of assets subject to the special rule of Reg. section 20.2010-2(a)(7)(ii)	T	T
11	Total gross estate (add items 1 through 10)	11	
12	Schedule U—Qualified Conservation Easement Exclusion	12	
13	Total gross estate less exclusion (subtract item 12 from item 11). Enter here and on line 1 of Part 2—Tax Computation	13	
Item no.	Deductions	Amount	
14	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims	14	
15	Schedule K—Debts of the Decedent	15	
16	Schedule K—Mortgages and Liens	16	
17	Total of items 14 through 16	17	
18	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Recapitulation)	18	
19	Schedule L—Net Losses During Administration	19	
20	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims	20	
21	Schedule M—Bequests, etc., to Surviving Spouse	21	
22	Schedule O—Charitable, Public, and Similar Gifts and Bequests	22	
23	Estimated value of deductible assets subject to the special rule of Reg. section 20.2010-2(a)(7)(ii)	23	T
24	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2 of the Tax Computation	24	

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Exhibit 3.11.106-1 (Cont. 3) (01-01-2024)

Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return

Form 706 (Rev. 8-2019)

Estate of:

Decedent's social security number

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)

Are any assets of the estate being transferred to a QDOT?

Yes No

☐ ☐

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

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				
Part 1 — DSUE RECEIVED FROM LAST DECEASED SPOUSE							
T	T	T	T	T	T	T	T
Part 2 — DSUE RECEIVED FROM OTHER PREDECEASED SPOUSE(S) AND USED BY DECEDENT							
T	T	T	T	T	T	T	T
T	T	T	T	T	T	T	T
T	T	T	T	T	T	T	T
T	T	T	T	T	T	T	T
T	T	T	T	T	T	T	T
T	T	T	T	T	T	T	T
Total (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							T

Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States

Cat. No. 33575Y (11-12-2024)
Any line marked with a #
is for **Official Use Only**

Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States

Exhibit 3.11.106-2

Exhibit 3.11.106-3 (01-01-2024)

Form 706-A, United States Additional Estate Tax Return

Form 706-A (Rev. August 2019) 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. ▶ Go to www.irs.gov/Form706A for instructions and the latest information.		OMB No. 1545-0016	
Part I General Information					
1a Name of qualified heir T		2 Heir's social security number T			
1b Address of qualified heir (number and street, including apt. no., or P.O. box) T		3 Commencement date (see instructions)			
1c City, town or post office, state, and ZIP code T					
4 Decedent's name reported on Form 706 T		5 Decedent's social security number T		6 Date of death T	
7 Check here if you are making an election under section 1016(c) to increase the basis of specially valued property. Attach the statement described on page 2 of the instructions <input type="checkbox"/>					
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 T/C	
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 T/C	
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 T/C	
4 Divide line 1c by line 2c and enter the result as a percentage				4 T/C %	
5 Total estate tax saved. Multiply line 3c by percentage on line 4				5 T/C	
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. Received Date T		6			
7 Divide line 6 by line 1a and enter the result as a percentage				7 T/C %	
8 Multiply line 5 by percentage on line 7				8 T/C	
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		12 T			
13 Enter the total of column E, Schedule A		13 T			
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 T/C	
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 fair market value (FMV)) from Schedule B		16		T	
17 Divide line 16 by line 12 and enter the result as a percentage. Do not enter more than 100%		17		T/C %	
18 Multiply line 15 by percentage on line 17		18		T	
19 Additional estate tax. Subtract line 18 from line 15. Do not enter less than zero P&I Code T		19		T	
20 Enter section 1016(c) interest (where applicable)		20		T	
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.					
Sign Here		Signature Signature of executor		Date	
		Signature of executor		Date	
Paid Preparer Use Only		Print/Type preparer's name		Preparer's signature	
		Firm's name ▶		Date	
		Firm's address ▶		Check <input type="checkbox"/> if self-employed PTIN	
				Firm's EIN ▶	
				Phone no.	
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 10141S Form 706-A (Rev. 8-2019)					

Exhibit 3.11.106-3 (Cont. 1) (01-01-2024)

Form 706-A, United States Additional Estate Tax Return

Form 706-A (Rev. 8-2019)

Page 2

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

Note: 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 decedent's Form 706	C Date of disposition (or date qualified use ceased)	D Amount received (or FMV, if applicable) (see instructions)	E Special use value (see instructions)
1	Form 706, Schedule _____, Item _____ Description:			
<div>Totals. Enter total of column D on Part II, Tax Computation, line 12, and total of column E on Part II, Tax Computation, line 13</div>				

Form 706-A (Rev. 8-2019)

Exhibit 3.11.106-3 (Cont. 2) (01-01-2024)

Form 706-A, United States Additional Estate Tax Return

Form 706-A (Rev. 8-2019)		Page 3
Schedule B. Involuntary Conversions or Exchanges		Check if for: <input type="checkbox"/> Involuntary Conversion <input type="checkbox"/> 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 Part II, Tax Computation		

Form **706-A** (Rev. 8-2019)

Exhibit 3.11.106-3 (Cont. 3) (01-01-2024)

Form 706-A, United States Additional Estate Tax Return

Form 706-A (Rev. 8-2019)

Page 4

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.

Form 706-A (Rev. 8-2019)

Exhibit 3.11.106-4 (01-01-2024)

Form 706-GS(D), Generation-Skipping Transfer Tax Return For Distributions

CCC T		P&I Code T	
Form 706-GS(D)		Generation-Skipping Transfer Tax Return For Distributions	
(Rev. June 2019) Department of the Treasury Internal Revenue Service		► Use for distributions made after December 31, 2010. For calendar year _____ Tax Period T ► Go to www.irs.gov/Form706GSD for instructions and the latest information.	
OMB No. 1545-1144			
Attach a copy of all Forms 706-GS(D-1) to this return.			
Part I General Information			
1a Name of skip person distributee T		1b Social security number of individual distributee (see instructions) T	
2a Name and title of person filing return (if different from 1a, see instructions) T		1c Employer identification number of trust distributee (see instructions) T	
2b Address of distributee or person filing return (see instructions) (number and street or P.O. box; city, town, or post office; state; and ZIP code). If you have a foreign address, also complete the spaces below.			
T Foreign country name		Foreign province/county	
		Foreign postal code	
Part II Distributions			
a Trust EIN (from Form 706-GS(D-1), line 2a)	b Item no. (from Form 706-GS(D-1), line 3, column a)	c Amount of transfer (from Form 706-GS(D-1), line 3, column f (Tentative transfer))	
3 Total transfers (add amounts in column c)		3	T
Part III Tax Computation			
4 Adjusted allowable expenses (see instructions)		4	T
5 Taxable amount (subtract line 4 from line 3)		5	T
6 Maximum federal estate tax rate (see instructions)		6	T %
7 Generation-skipping transfer tax (multiply line 5 by line 6)		7	T
8 Payment, if any, made with Form 7004		8	T
9 Tax due		9	T
10 Overpayment. If line 8 is larger than line 7, enter amount to be refunded		10	T
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 taxpayer) is based on all information of which preparer has any knowledge.			
Sign Here		Signature	
		Date	
Paid Preparer Use Only		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.	
For Privacy Act and Paperwork Reduction Act Notice, see instructions.			
Cat. No. 10327Q			
Form 706-GS(D) (Rev. 6-2019)			

Exhibit 3.11.106-5 (01-01-2016)

Form 706-GS(D-1), Notification of Distribution From a Generation-Skipping Trust

Form **706-GS(D-1)**
(Rev. October 2008)
Department of The Treasury
Internal Revenue Service

Notification of Distribution From a
Generation-Skipping Trust

Complete for each skip person distributee. See separate instructions.
For calendar year _____

OMB No. 1545-1143
Copy A: Send to IRS

Part I General Information

1a Skip person distributee's identifying number (see instructions)

2a Trust's employer identification number (see instructions)

1b Skip person distributee's name, address, and ZIP code

2b Trust's name, address, and ZIP code

Part II Distributions

3 Describe each distribution below. (see instructions)

a Item no.	b Description of property	c Date of distribution	d Inclusion ratio	e Value (see instructions)	f Tentative transfer (multiply col. e by col. d)
1					

Part III Trust Information (see instructions)

4 If this is not an explicit trust, check here and attach a statement describing the arrangement that makes its effect substantially similar to an explicit trust. ☐

5 Has any property been contributed to this trust since the last Form 706-GS(T) or (D-1) was filed? If "Yes," attach a schedule showing how the trust's inclusion ratio has been refigured

6 Have any contributions been made to this trust since the last Form 706-GS(T) or (D-1) was filed that were not included in calculating the trust's inclusion ratio? If "Yes," attach a statement explaining why the contributions were not included.

7 Has any exemption been allocated to this trust by reason of the deemed allocation rules?

Yes	No

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 trustee is based on all information of which preparer has any knowledge.

Signature of trustee ► _____ Date ► _____

Signature of preparer other than trustee ► _____ Date ► _____

Address ► _____

For Paperwork Reduction Act Notice, see page 5 of the separate trustee's instructions. Cat. No. 10328B Form **706-GS(D-1)** (Rev. 10-2008)

Exhibit 3.11.106-5

Internal Revenue Manual

Cat. No. 33575Y (11-12-2024)
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33575165

Exhibit 3.11.106-5 (Cont. 1) (01-01-2016)

Form 706-GS(D-1), Notification of Distribution From a Generation-Skipping Trust

Form 706-GS(D-1) (Rev. October 2008) <small>Department of The Treasury Internal Revenue Service</small>	Notification of Distribution From a Generation-Skipping Trust Complete for each skip person distributee. See separate instructions. For calendar year	<small>OMB No. 1545-1143</small> Copy B: For Distributee			
Part I General Information					
1a Skip person distributee's identifying number (see instructions)		2a Trust's employer identification number (see instructions)			
1b Skip person distributee's name, address, and ZIP code		2b Trust's name, address, and ZIP code			
Part II Distributions					
3 Describe each distribution below (see instructions).					
a Item no.	b Description of property	c Date of distribution	d Inclusion ratio	e Value (see instructions)	f Tentative transfer (multiply col. e by col. d)
1					
Skip person distributee. To report this distribution, you must file Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, at the following address: Department of the Treasury, Internal Revenue Service Center, Cincinnati, OH 45999.					
For Paperwork Reduction Act Notice, see page 5 of the separate trustee's instructions.				Form 706-GS(D-1) (Rev. 10-2008)	

Exhibit 3.11.106-6 (01-01-2024)

Form 706-GS(T), Generation-Skipping Transfer Tax Return For Terminations

CCC

T

Form 706-GS(T) Generation-Skipping Transfer Tax Return For Terminations

(Rev. November 2013)

Department of the Treasury Internal Revenue Service

Use for terminations made after December 31, 2012.

For calendar year

Tax Period T

OMB No. 1545-1145

P&I Code T

Information about Form 706-GS(T) and its separate instructions is at www.irs.gov/form706gst.

Part I General Information

1a Name of trust

T

1b Trust's employer identification number (see instructions)

T

2a Name of trustee

T

2b Trustee's address (number and street or P.O. box; apt. or suite no.; city, town or post office; state and ZIP code) If you have a foreign address, also complete the spaces below (see instructions).

T

Foreign country name

Foreign province/county

Foreign postal code

Part II Trust Information (see the instructions)

3 Has any exemption been allocated to this trust by reason of the deemed allocation rules of section 2632? If "Yes," describe the allocation on the line 7, Schedule A, attachment showing how the inclusion ratio was calculated

Yes

No

Sch. A number(s)

Received Date T

4 Has property been contributed to this trust since the last Form 706-GS(T) or 706-GS(D-1) was filed? If "Yes," attach a schedule showing how the inclusion ratio was calculated

5 Have any terminations occurred that are not reported on this return because of the exceptions in section 2611(b)(1) or (2) relating to medical and educational exclusions and prior payment of Generation-Skipping Transfer (GST) tax? If "Yes," attach a statement describing the termination

6 Have any contributions been made to this trust that were not included in calculating the trust's inclusion ratio? If "Yes," attach a statement explaining why the contribution was not included

7 Has the special QTIP election in section 2652(a)(3) been made for this trust?

8 If this is not an explicit trust (see the instructions under *Who Must File*), check here and attach a statement describing the trust arrangement that makes its effect substantially similar to an explicit trust

Part III Tax Computation

9a Summary of attached Schedules A (see instructions for line 9b)

Schedule A No.

1

2

3

4

5

6

9a1

9a2

9a3

9a4

9a5

9a6

9b Total from all additional Schedules A, in excess of six, attached to this form

9b

10 Total GST tax (add lines 9a1 through 9b)

10

11 Payment, if any, made with Form 7004

11

12 Tax due. If line 10 is larger than line 11, enter the amount owed

12

13 Overpayment. If line 11 is larger than line 10, enter amount to be refunded

13

Remittance T

Sign Here

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 fiduciary) is based on all information of which preparer has any knowledge.

Signature

Signature of fiduciary or officer representing fiduciary

Date

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 10329M

Form 706-GS(T) (Rev. 11-2013)

Form 706-GS(T), Generation-Skipping Transfer Tax Return For Terminations

Cat. No. 33575Y (11-12-2024)
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Form 706-GS(T), Generation-Skipping Transfer Tax Return For Terminations

Cat. No. 33575Y (11-12-2024)
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Exhibit 3.11.106-7 (01-01-2024)

Form 706-QDT, U.S. Estate Tax Return for Qualified Domestic Trusts

Form 706-QDT (Rev. June 2019) Department of the Treasury Internal Revenue Service	U.S. Estate Tax Return for Qualified Domestic Trusts Calendar Year _____ ▶ Go to www.irs.gov/Form706QDT for instructions and the latest information.	OMB No. 1545-1212
Part I General Information		
1a Name of trust T	1b EIN of trust T	
2a Name of trustee/designated filer (see instructions) T	2b SSN or EIN of trustee/designated filer T	
2c Address of trustee/designated filer T		
3a Name of surviving spouse (see <i>Definitions</i> in the instructions) T	3b TIN of surviving spouse T	
3c Surviving spouse's date of death (if applicable) T		3d Surviving spouse's current marital status T
4a Name of decedent T	4b SSN of decedent T	4c Decedent's date of death T
Part II Elections by the Trustee/Designated Filer (see instructions)		
<i>Please check the "Yes" or "No" box for each question.</i>		
1 Do you elect alternate valuation?	Yes	No
2 Do you elect special use valuation?	T	
If "Yes," you must complete and attach Schedule A-1 of Form 706.		
3 Do you elect to pay the taxes in installments as described in section 6166?	T	
If "Yes," you must attach the additional information described in 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.		
4 If the surviving spouse has become a U.S. citizen, does he or she 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 QDOT tax on those distributions as the surviving spouse's unified credit used under section 2505? (If not a U.S. citizen, enter "N/A")		
Part III Tax Computation		
1 Current taxable trust distributions (total from Part II of Schedule A)	1	T
2 Value of taxable trust property at date of death (if applicable) (total from Part III of Schedule A)	2	T
3 Add lines 1 and 2	3	T
4 Charitable and marital deductions. See Schedule B instructions (total from col. D, Part IV of Sch. A)	4	T
5 Net tentative taxable amount. Subtract line 4 from line 3	5	T/C
6 Prior taxable events (total from Part I of Schedule A)	6	T
7 Taxable estate of the decedent. See instructions	7	T
8 Add lines 6 and 7	8	T/C
9 Add lines 5 and 8	9	T/C
10 Recomputation of decedent's estate tax based on the amount on line 9. See instructions. Attach computation	10	T
11 Recomputation of decedent's estate tax based on the amount on line 8. See instructions. Attach computation	11	T
12 Net estate tax. Subtract line 11 from line 10	12	T/C
13 Payment made with request for extension, if any, and credit under section 2056A(b)(2)(B)(ii)	13	T
14 Tax due. (If the amount on line 12 exceeds the amount on line 13, enter the difference here.) ▶	14	T/C
15 Overpayment. (If the amount on line 13 exceeds the amount on line 12, enter the difference here.)	15	T/C
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.		
Sign Here	Signature _____ Date _____	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	Firm's name ▶	Firm's EIN ▶
	Firm's address ▶	Phone no. ▶
For Paperwork Reduction Act Notice, see the separate instructions for this form. Cat. No. 12292E Form 706-QDT (Rev. 6-2019)		

Exhibit 3.11.106-7 (Cont. 1) (01-01-2024)

Form 706-QDT, U.S. Estate Tax Return for Qualified Domestic Trusts

Form 706-QDT (Rev. 6-2019)				Page 2	
Schedule A Complete Schedule A only if you are a designated filer filing this return for multiple trusts.					
Part I Summary of Prior Taxable Distributions					
A Year	B Amount	C Year	D Amount		
_____	\$ _____	_____	\$ _____		
_____	\$ _____	_____	\$ _____		
_____	\$ _____	_____	\$ _____		
_____	\$ _____	_____	\$ _____		
_____	\$ _____	_____	\$ _____		
_____	\$ _____	_____	\$ _____		
_____	\$ _____	_____	\$ _____		
Total. Combine columns B and D ▶			T/C		
Part II Summary of Current Taxable Distributions					
A EIN of QDOT	B Total Taxable Distributions for the Year	C EIN of QDOT	D Total Taxable Distributions for the Year		
_____	\$ _____	_____	\$ _____		
_____	\$ _____	_____	\$ _____		
_____	\$ _____	_____	\$ _____		
_____	\$ _____	_____	\$ _____		
_____	\$ _____	_____	\$ _____		
_____	\$ _____	_____	\$ _____		
_____	\$ _____	_____	\$ _____		
Total. Combine columns B and D ▶			T/C		
Part III Summary of Property Remaining in QDOTs at Death of Surviving Spouse					
A EIN of QDOT	B Alternate Valuation Date (if applicable)	C Value	D EIN of QDOT	E Alternate Valuation Date (if applicable)	F Value
_____	_____	\$ _____	_____	_____	\$ _____
_____	_____	\$ _____	_____	_____	\$ _____
_____	_____	\$ _____	_____	_____	\$ _____
_____	_____	\$ _____	_____	_____	\$ _____
_____	_____	\$ _____	_____	_____	\$ _____
_____	_____	\$ _____	_____	_____	\$ _____
_____	_____	\$ _____	_____	_____	\$ _____
Total. Combine columns C and F ▶					T/C
Part IV Summary of Marital and Charitable Deductions					
A EIN of QDOT	B Total Marital Deduction	C Total Charitable Deduction	D Total Deductions (add cols. B and C)		
_____	\$ _____	\$ _____	\$ _____		
_____	\$ _____	\$ _____	\$ _____		
_____	\$ _____	\$ _____	\$ _____		
_____	\$ _____	\$ _____	\$ _____		
_____	\$ _____	\$ _____	\$ _____		
_____	\$ _____	\$ _____	\$ _____		
_____	\$ _____	\$ _____	\$ _____		
Total ▶			T/C		
Form 706-QDT (Rev. 6-2019)					

Exhibit 3.11.106-7 (Cont. 2) (01-01-2024)

Form 706-QDT, U.S. Estate Tax Return for Qualified Domestic Trusts

Form 706-QDT (Rev. 6-2019)		Page 3		
Schedule B To be completed by trustee.				
Part I General Information (see instructions)				
1a Name of trust T	1b EIN of trust T			
2a Name of trustee	2b SSN or EIN of trustee			
2c Address of trustee				
3 Name of designated filer, if applicable				
4a Name of surviving spouse	4b TIN of surviving spouse			
4c Surviving spouse's date of death (if applicable)	4d Surviving spouse's current marital status (or at death, if applicable)			
5a Name of decedent	5b SSN of decedent	5c Decedent's date of death		
Part II Taxable Distributions From Prior Years				
A Year	B Amount	C Year	D Amount	
-----	\$ -----	-----	\$ -----	
-----	\$ -----	-----	\$ -----	
-----	\$ -----	-----	\$ -----	
-----	\$ -----	-----	\$ -----	
-----	\$ -----	-----	\$ -----	
-----	\$ -----	-----	\$ -----	
-----	\$ -----	-----	\$ -----	
-----	\$ -----	-----	\$ -----	
Total. Combine columns B and D ▶			T/C	
Part III Current Taxable Distributions				
A Date of Distribution	B Description	C Value	D Amount of Hardship Exemption Claimed (see instructions)	E Net Transfer (col. C minus col. D)
Total ▶				T/C
Form 706-QDT (Rev. 6-2019)				

Exhibit 3.11.106-7 (Cont. 3) (01-01-2024)

Form 706-QDT, U.S. Estate Tax Return for Qualified Domestic Trusts

Form 706-QDT (Rev. 6-2019)

Page 4

Schedule B

To be completed by trustee. (continued)

Part IV

Taxable Property in Trust at Death of Surviving Spouse

A Item No.	B Description	C Alternate Valuation Date	D Value
1			
Total			T/C

Part V

Marital Deductions

A Item No.	B Description of Property Interests Passing to Spouse	C Value
1		
Total		T/C

Part VI

Charitable Deductions

A Item No.	B Description	C Name and Address of Beneficiary	D Character of Institution	E Amount
1				
Total				T/C

Form 706-QDT (Rev. 6-2019)

Exhibit 3.11.106-8 (01-01-2024)

Form 2848, Power of Attorney and Declaration of Representative

Form 2848 (Rev. January 2021) Department of the Treasury Internal Revenue Service	Power of Attorney and Declaration of Representative <small>► Go to www.irs.gov/Form2848 for instructions and the latest information.</small>	<small>OMB No. 1545-0150</small> For IRS Use Only Received by: _____ Name _____ Telephone _____ Function _____ Date ____/____/____
Part I Power of Attorney Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.		
1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.		
Taxpayer name and address Name and Address of Taxpayer		Taxpayer identification number(s) Taxpayer TIN Daytime telephone number _____ Plan number (if applicable) _____
hereby appoints the following representative(s) as attorney(s)-in-fact:		
2 Representative(s) must sign and date this form on page 2, Part II.		
Name and address Name and Address of Appointee	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
Check if to be sent copies of notices and communications <input type="checkbox"/>	Name and address CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
Check if to be sent copies of notices and communications <input type="checkbox"/>	Name and address CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
(Note: IRS sends notices and communications to only two representatives.)	Name and address CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
(Note: IRS sends notices and communications to only two representatives.)	Name and address CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>	
Received Date		
(Note: IRS sends notices and communications to only two representatives.)		
to represent the taxpayer before the Internal Revenue Service and perform the following acts:		
3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).		
Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Type of Tax	Federal Tax Form Number	Tax Year or Period
4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. <i>Specific Use Not Recorded on CAF</i> in the instructions <input type="checkbox"/>		
5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): <input type="checkbox"/> Access my IRS records via an Intermediate Service Provider; <input type="checkbox"/> Authorize disclosure to third parties; <input type="checkbox"/> Substitute or add representative(s); <input type="checkbox"/> Sign a return; _____ _____ <input type="checkbox"/> Other acts authorized: _____ _____		
<small>For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 11980J Form 2848 (Rev. 1-2021)</small>		

Action Trail

Form 2848, Power of Attorney and Declaration of Representative

Exhibit 3.11.106-8

Exhibit 3.11.106-9 (01-01-2024)

Form 8821, Tax Information Authorization

Form 8821 (Rev. January 2021) Department of the Treasury Internal Revenue Service	Tax Information Authorization ► Go to www.irs.gov/Form8821 for instructions and the latest information. ► Don't sign this form unless all applicable lines have been completed. ► Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.	OMB No. 1545-1165 For IRS Use Only Received by: _____ Name: _____ Telephone: _____ Function: _____ Date: _____	
1 Taxpayer information. Taxpayer must sign and date this form on line 6. Taxpayer name and address _____ Taxpayer identification number(s) _____ <div style="display: flex; justify-content: space-between;"><div style="width: 60%;">Name and Address of Taxpayer</div><div style="width: 35%; text-align: center;">Taxpayer's TIN</div></div> <div style="display: flex; justify-content: space-between;"><div style="width: 60%;">Daytime telephone number _____</div><div style="width: 35%;">Plan number (if applicable) _____</div></div>			
2 Designee(s). If you wish to name more than two designees, attach a list to this form. Check here if a list of additional designees is attached <input type="checkbox"/> Name and address _____ CAF No. _____ Name and Address of Appointee PTIN _____ Telephone No. _____ Fax No. _____ Check if to be sent copies of notices and communications <input type="checkbox"/> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/> Name and address _____ CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if to be sent copies of notices and communications <input type="checkbox"/> Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>			
3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions. <input type="checkbox"/> By checking here, I authorize access to my IRS records via an Intermediate Service Provider.			
(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4960H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Type of Tax	Federal Tax Form Number	Tax Year or Period	
	Received Date		
4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 <input type="checkbox"/>			
5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and attach a copy of the tax information authorization(s) that you want to retain <input type="checkbox"/> To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.			
6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above. ► IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED. ► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.			
Taxpayer's Signature Signature _____		Date Date _____	
Print Name _____		Title (if applicable) _____	
For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 11596P Form 8821 (Rev. 01-2021)			

Action trail

Exhibit 3.11.106-10 (01-01-2016)

Form 4227, Intra-SC Reject or Routing Slip

Intra-SC Reject or Routing Slip		Name-Unit	Date																																																						
X	<table border="1"> <thead> <tr> <th>Route to</th> <th></th> </tr> </thead> <tbody> <tr><td>Accounting</td><td><input type="checkbox"/> IMF</td></tr> <tr><td>Adjustments</td><td><input type="checkbox"/> BMF</td></tr> <tr><td>Batching and Numbering</td><td><input type="checkbox"/> NMF</td></tr> <tr><td>Clearing and Deposit</td><td><input type="checkbox"/> EPMF</td></tr> <tr><td>Collection</td><td><input type="checkbox"/> IRAF</td></tr> <tr><td>Criminal Investigation</td><td><input type="checkbox"/> IRP</td></tr> <tr><td><input type="checkbox"/> QRDT <input type="checkbox"/> ITPP</td><td><input type="checkbox"/> CAWR</td></tr> <tr><td>Data Control (<i>Balancing</i>)</td><td><input type="checkbox"/> Other file:</td></tr> <tr><td>Document Services</td><td></td></tr> <tr><td>Entity Control</td><td></td></tr> <tr><td>Error Resolution</td><td></td></tr> <tr><td>Examination (<i>Audit</i>)</td><td></td></tr> <tr><td>Files</td><td></td></tr> <tr><td>Reject Correction</td><td></td></tr> <tr><td>Returns Analysis</td><td></td></tr> <tr><td>Statute Control</td><td></td></tr> <tr><td>Other activity (<i>explain</i>)</td><td></td></tr> </tbody> </table>	Route to		Accounting	<input type="checkbox"/> IMF	Adjustments	<input type="checkbox"/> BMF	Batching and Numbering	<input type="checkbox"/> NMF	Clearing and Deposit	<input type="checkbox"/> EPMF	Collection	<input type="checkbox"/> IRAF	Criminal Investigation	<input type="checkbox"/> IRP	<input type="checkbox"/> QRDT <input type="checkbox"/> ITPP	<input type="checkbox"/> CAWR	Data Control (<i>Balancing</i>)	<input type="checkbox"/> Other file:	Document Services		Entity Control		Error Resolution		Examination (<i>Audit</i>)		Files		Reject Correction		Returns Analysis		Statute Control		Other activity (<i>explain</i>)		X	<table border="1"> <thead> <tr> <th>Reason</th> </tr> </thead> <tbody> <tr><td>Missing or illegible data</td></tr> <tr><td><input type="checkbox"/> EIN <input type="checkbox"/> Signature</td></tr> <tr><td><input type="checkbox"/> SSN <input type="checkbox"/> Tax period</td></tr> <tr><td><input type="checkbox"/> Name <input type="checkbox"/> Filing requirements</td></tr> <tr><td><input type="checkbox"/> Address <input type="checkbox"/> Form _____</td></tr> <tr><td><input type="checkbox"/> Other (<i>specify</i>) _____</td></tr> <tr><td>Review for necessary action</td></tr> <tr><td>Re-number to</td></tr> <tr><td><input type="checkbox"/> Tax class _____ <input type="checkbox"/> Doc. code _____</td></tr> <tr><td><input type="checkbox"/> Other: _____</td></tr> <tr><td>Unpostable code: _____ Cycle: _____</td></tr> <tr><td>Action Code: _____</td></tr> <tr><td>Reinput</td></tr> <tr><td>Questionable items</td></tr> <tr><td><input type="checkbox"/> Form W-2 <input type="checkbox"/> Contributions</td></tr> <tr><td><input type="checkbox"/> Other data: _____</td></tr> <tr><td>Other (<i>explain</i>) _____</td></tr> </tbody> </table>	Reason	Missing or illegible data	<input type="checkbox"/> EIN <input type="checkbox"/> Signature	<input type="checkbox"/> SSN <input type="checkbox"/> Tax period	<input type="checkbox"/> Name <input type="checkbox"/> Filing requirements	<input type="checkbox"/> Address <input type="checkbox"/> Form _____	<input type="checkbox"/> Other (<i>specify</i>) _____	Review for necessary action	Re-number to	<input type="checkbox"/> Tax class _____ <input type="checkbox"/> Doc. code _____	<input type="checkbox"/> Other: _____	Unpostable code: _____ Cycle: _____	Action Code: _____	Reinput	Questionable items	<input type="checkbox"/> Form W-2 <input type="checkbox"/> Contributions	<input type="checkbox"/> Other data: _____	Other (<i>explain</i>) _____
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Form **4227** (Rev. 12-01) Cat. No. 269151 Department of the Treasury
Internal Revenue Service

Exhibit 3.11.106-11 (01-01-2025)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return

DRAFT CCC		Form 709 T United States Gift (and Generation-Skipping Transfer) Tax Return		OMB No. 1545-0020	
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form709 for instructions and the latest information. (For gifts made during calendar year 2024)		Tax Period T 2024	
Part I General Information					
1 Donor's first name and middle initial T		2 Donor's last name T		3 Donor's social security number T	
4 Address (number and street). If you have a P.O. box, see instructions. T				5 Apt. no. T	
6 City, town, or post office. If you have a foreign address, also complete spaces below. T				7 State T	
9 Foreign country name				8 ZIP code T	
10 Foreign province/state/county				11 Foreign postal code	
12 Legal residence (domicile) Deceased Donor Code				13 Citizenship (see instructions)	
14 If the donor died during the year, check here <input checked="" type="checkbox"/> and enter date of death Date of Death T				Yes No	
15 If an amended return, check here <input type="checkbox"/>					
16 If you extended the time to file this Form 709, check here <input type="checkbox"/>					
17 Enter the total number of donees listed on Schedule A. Count each person only once Number of Donees T					
18a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 18b					
b Has your address changed since you last filed Form 709 (or 709-A)?					
19 Gifts by spouses to third parties. Did you and your spouse make gifts to third parties? See instructions. (If the answer is "Yes," complete Part III on page 2.)					
20 Have you applied a deceased spousal unused exclusion (DSUE) amount received from a predeceased spouse to a gift or gifts reported on this or a previous Form 709? If "Yes," complete Schedule C					
21 Does any gift or other transfer reported on this Form 709 include a digital asset (or a financial interest in a digital asset)? See instructions				T T	
Part II Tax Computation					
1 Enter the amount from Schedule A, Part 4, line 11				1 T	
2 Enter the amount from Schedule B, line 3				2 T	
3 Total taxable gifts. Add lines 1 and 2				3 T	
4 Tax computed on amount on line 3 (see <i>Table for Computing Gift Tax</i> in instructions)				4 T	
5 Tax computed on amount on line 2 (see <i>Table for Computing Gift Tax</i> in instructions)				5 T	
6 Balance. Subtract line 5 from line 4 Received Date T				6 T	
7 Applicable credit amount. If donor has DSUE amount from predeceased spouse(s) or Restored Exclusion Amount, enter amount from Schedule C, line 5; otherwise, see instructions				7 T	
8 Enter the applicable credit against tax allowable for all prior periods from Schedule B, line 1, col. (c)				8 T	
9 Balance. Subtract line 8 from line 7. Do not enter less than zero				9 T/C	
10 Enter 20% (0.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977. See instructions				10 T	
11 Balance. Subtract line 10 from line 9. Do not enter less than zero				11 T/C	
12 Applicable credit. Enter the smaller of line 6 or line 11				12 T	
13 Credit for foreign gift taxes. See instructions				13 T	
14 Total credits. Add lines 12 and 13				14 T	
15 Balance. Subtract line 14 from line 6. Do not enter less than zero				15 T/C	
16 Generation-skipping transfer taxes from Schedule D, Part 3, col. (g), total				16 T	
17 Total tax. Add lines 15 and 16				17 T \$ & ¢	
18 Gift and generation-skipping transfer taxes prepaid with extension of time to file				18 T \$ & ¢	
19 If line 18 is less than line 17, enter balance due. See instructions				19 T \$ & ¢	
20 If line 18 is greater than line 17, enter amount to be refunded				20 T \$ & ¢	
Sign Here		Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.			
Signature		Date			
Signature of donor		Date			
Paid Preparer Use Only		Preparer's name Preparer's signature Date			
		Check <input type="checkbox"/> if self-employed PTIN T			
		Firm's name Firm's EIN T			
		Firm's address Phone no. T			
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the instructions for this form. Cat. No. 16783M Form 709 (2024)					
T Action Code					

Exhibit 3.11.106-11 (Cont. 1) (01-01-2025)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return

DRAFT

Form 709 (2024)

Page 2

Part III

Spouse's Consent on Gifts to Third Parties

1	Gifts by spouses to third parties. Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? See instructions. (If the answer is "Yes," the following information must be furnished. If the answer is "No," skip lines 2-7.)	Yes	No
		T	T
2	Name of consenting spouse		
3	SSN of consenting spouse	Spouse's SSN T	
4	Were you married to one another during the entire calendar year? See instructions	T	
5	If line 4 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed/deceased, and give date. See instructions		
6	Will a gift tax return for this year be filed by your spouse? If "Yes," mail both returns in the same envelope		
7	Consent of Spouse. Have you obtained required spousal consent for gifts made to third parties to be considered as made one-half by each spouse? If "Yes," you must attach a Notice of Consent. See instructions		

Form 709 (2024)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return

Cat. No. 33575Y (11-12-2024)
Any line marked with a #
is for **Official Use Only**

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return

Exhibit 3.11.106-11	Internal Revenue Manual	Cat. No. 33575Y (11-12-2024)
33575337		Any line marked with a # is for Official Use Only

Form 709, United States Gift (and Generation-Skipping Transfer) Tax ReturnExhibit 3.11.106-11

Exhibit 3.11.106-11 (Cont. 5) (01-01-2025)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return

DRAFT

Form 709 (2024)

Page 6

SCHEDULE A

Computation of Taxable Gifts (including transfers in trust) (see instructions) (continued)

Part 4—Taxable Gift Reconciliation

1	Total value of gifts of donor. Add totals from column (i) of Parts 1, 2, and 3	1		T
2	Total annual exclusions for gifts listed on line 1 (see instructions)	2		T
3	Total included amount of gifts. Subtract line 2 from line 1	3		T
Deductions (see instructions)				
4	Gifts of interests to spouse for which a marital deduction will be claimed. Enter the total value of items on Parts 1 and 3 of Schedule A for which the box in column (i) is checked	4		T
5	Exclusions attributable to gifts on line 4	5		T
6	Marital deduction. Subtract line 5 from line 4	6		T
7	Charitable deduction. Enter the total value of items on Parts 1 and 3 of Schedule A for which the box in column (k) is checked	7		T
8	Total deductions. Add lines 6 and 7	8		T
9	Subtract line 8 from line 3	9		T
10	Generation-skipping transfer taxes payable with this Form 709 (from Schedule D, Part 3, col. (g), total)	10		T
11	Taxable gifts. Add lines 9 and 10. Enter here and on page 1, Part II—Tax Computation, line 1	11		T

Qualified Terminable Interest Property (QTIP) Marital Deduction (See instructions for Schedule A, Part 4, line 4.)

If a trust (or other property) meets the requirements of qualified terminable interest property under section 2523(f), and:

a. The trust (or other property) is listed on Schedule A; and

b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4, then the donor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2523(f).

If less than the entire value of the trust (or other property) that the donor has included in Parts 1 and 3 of Schedule A is entered as a deduction on line 4, the donor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) listed in Parts 1 and 3 of Schedule A.

If you make the QTIP election, the terminable interest property involved will be included in your spouse's gross estate upon your spouse's death (section 2044). See instructions for line 4 of Schedule A. If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, your spouse will be considered to have made a transfer of the entire property that is subject to the gift tax. See *Transfer of Certain Life Estates Received From Spouse* in the instructions.

12 Election Out of QTIP Treatment of Annuities

☐ Check here if you elect under section 2523(f)(6) not to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). See instructions. Enter the item numbers from Schedule A for the annuities for which you are making this election.

(If more space is needed, attach additional statements.)

Form 709 (2024)

Exhibit 3.11.106-11

Internal Revenue Manual

Cat. No. 33575Y (11-12-2024)
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Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return

Exhibit 3.11.106-11 (Cont. 7) (01-01-2025)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return

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Form 709 (2024)

Page 8

SCHEDULE C

Deceased Spousal Unused Exclusion (DSUE) Amount and Restored Exclusion

Provide the following information to determine the DSUE amount and applicable credit received from prior spouses. Complete Schedule A before beginning Schedule C.

(a) Name of deceased spouse (dates of death after December 31, 2010, only)	(b) Date of death	(c) Portability election made?		(d) If "Yes," DSUE amount received from spouse	(e) DSUE amount applied by donor to lifetime gifts (list current and prior gifts)	(f) Date of gift(s) (enter as mm/dd/yy for Part 1 and as yyyy for Part 2)
		Yes	No			
Part 1—DSUE RECEIVED FROM LAST DECEASED SPOUSE						
T	T	T	T	T	T	T
Part 2—DSUE RECEIVED FROM PREDECEASED SPOUSE(S)						
T	T	T	T	T	T	T
T	T	T	T	T	T	T
T	T	T	T	T	T	T
T	T	T	T	T	T	T
T	T	T	T	T	T	T
T	T	T	T	T	T	T
TOTAL (for all DSUE amounts applied from column (e) for Part 1 and Part 2. Enter here and on line 2 below)						T
1 Donor's basic exclusion amount (see instructions)						1 T
2 Total from column (e), Parts 1 and 2						2 T
3 Restored Exclusion Amount (see instructions)						3 T
4 Add lines 1, 2, and 3						4 T/C
5 Applicable credit on amount on line 4 (see Table for Computing Gift Tax in the instructions). Enter here and on line 7, Part II—Tax Computation						5 T

(If more space is needed, attach additional statements.)

Form 709 (2024)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return

Exhibit 3.11.106-11	Internal Revenue Manual	Cat. No. 33575Y (11-12-2024)
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Exhibit 3.11.106-12 (01-01-2025)

Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States

DRAFT CCC		OMB No. 1545-XXXX	
Form 709-NA		20 24	
United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States		Tax Period T	
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form709NA for instructions and the latest information. (For gifts made during calendar year 2024)	
Part 1—General Information			
1 Donor's first name (given) and middle initial T	2 Donor's last (family) name T	3 Donor's U.S. taxpayer identification number (if any) T	
4 Legal residence (domicile) (see instructions) T			
5 Citizenship (see instructions) T	6 Date of birth T	7 Place of birth T	
8a Address (number and street). If you have a P.O. box, see instructions. T			8b Apt. no. T
9 City, town, or post office. If you have a foreign address, also complete spaces below. T		10 State T	11 ZIP code T
12 Foreign country name T		13 Foreign province/state/county T	14 Foreign postal code T
15 Telephone number T	16 Facsimile T	17 Email address T	
18 If the donor died during the year, check here <input checked="" type="checkbox"/> and enter date of death Date of Death T			
19 If you extended the time to file this Form 709-NA, check here <input type="checkbox"/> Number of Donees T			
20 Enter the total number of donees listed on Schedule A. Count each person only once T			
21 Will you (the donor) file or have you filed Form 709 for the current year? (see instructions) Yes No			
22a Have you (the donor) previously filed a Form 709-NA (or 709 or 709-A) for any other year? If "Yes," complete Schedule B. If "No," skip line 22b Prior Filing Code T			
b Has your address changed since you last filed Form 709-NA (or 709 or 709-A)? If "Yes," attach a statement listing address(es)			
23a If you are reporting items on this return based on the provisions of a gift tax treaty or protocol, check here <input type="checkbox"/> and attach Form 8833.			
b If an amended return, check here <input type="checkbox"/>			
Part 2—Tax Computation			
1 Enter the amount from Schedule A, Part 4, line 11		1 T	
2 Enter the amount from Schedule B, line 3		2 T	
3 Total taxable gifts. Add lines 1 and 2		3 T	
4 Tax computed on amount on line 3 (see <i>Table for Computing Gift Tax</i> in instructions)		4 T	
5 Tax computed on amount on line 2 (see <i>Table for Computing Gift Tax</i> in instructions)		5 T	
6 Balance. Subtract line 5 from line 4		6 T	
7 Other credits (see instructions)		7 T	
8 Credit for foreign gift taxes (see instructions)		8 T	
9 Total credits. Add lines 7 and 8		9 T	
10 Balance. Subtract line 9 from line 6. Do not enter less than zero		10 T/C	
11 Generation-skipping transfer taxes (from Schedule D, Part 3, col. G, total)		11 T	
12 Total tax. Add lines 10 and 11		12 T \$ & ¢	
13 Gift and generation-skipping transfer taxes prepaid with extension of time to file		13 T \$ & ¢	
14 If line 13 is less than line 12, enter balance due . See instructions		14 T \$ & ¢	
15 If line 13 is greater than line 12, enter amount to be refunded		15 T \$ & ¢	
Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.			
Sign Here		Signature Signature of donor _____ Date _____	
Paid Preparer Use Only		Check <input type="checkbox"/> if self-employed PTIN Firm's name _____ Firm's EIN _____ Firm's address _____ Phone no. _____	
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the instructions for this form.			
Cat. No. 94048Y		Form 709-NA (2024)	

Exhibit 3.11.106-12 (Cont. 1) (01-01-2025)

Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States

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Form 709-NA (2024)Page 2

SCHEDULE AComputation of Taxable Gifts (Including transfers in trust) (see instructions)

AIf you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period, check here ☐. See instructions. Attach a statement.

Part 1—Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions.

(a) Item number	(b) Donee's name and address	(c) Relationship to donor (if any)	(d) Description of gift	Check boxes where applicable			(h) Donor's adjusted basis of gift	(i) Date of gift	(j) Value at date of gift
				(e) If charitable gift	(f) If deductible gift to spouse	(g) Section 2652(a)(3) election			
T Foreign Spouse Indicator	1			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

Total of Part 1. Add amounts from Part 1, column (j)
(If more space is needed, attach additional statements.)

Form 709-NA (2024)

Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States

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Exhibit 3.11.106-12 (Cont. 4) (01-01-2025)

Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States

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Form 709-NA (2024)

Page 5

SCHEDULE A Computation of Taxable Gifts (including transfers in trust) (see instructions) (continued)**Part 4—Taxable Gift Reconciliation**

1	Total value of gifts of donor. Add totals from column (j) of Schedule A, Parts 1, 2, and 3	1	T
2	Total annual exclusions for gifts listed on line 1 (see instructions)	2	T
3	Total included amount of gifts. Subtract line 2 from line 1	3	T
Deductions (see instructions)			
4	Gifts of interest to spouse for which a marital deduction will be claimed. Enter the total value of gifts from items in Part 1, column (j) for which the box in column (f) is checked	4	T
5	Exclusions attributable to gifts on line 4	5	T
6	Marital deduction. Subtract line 5 from line 4	6	T
7	Charitable deduction. Enter the total value of items in Parts 1–3 of Schedule A with the box in column (e) checked	7	T
8	Total deductions. Add lines 6 and 7	8	T
9	Subtract line 8 from line 3	9	T
10	Generation-skipping transfer taxes payable with this Form 709-NA (from Schedule D, Part 3, column (g), total)	10	T
11	Taxable gifts. Add lines 9 and 10. Enter here and on Part 2—Tax Computation, line 1	11	T

Gifts to Your Spouse

- 12 In what country was your spouse born? _____
- 13 What is your spouse's date of birth? _____
- 14 Is your spouse a U.S. citizen? ☐ Yes ☐ No
- 15 If your spouse is a naturalized citizen, when and where did your spouse acquire citizenship? _____
- 16 If your spouse is not a U.S. citizen, of what country is your spouse a citizen? _____

Terminable Interest (Qualified Terminable Interest Property) Marital Deduction. (See instructions for Schedule A, Part 4, line 4.)

If a trust (or other property) meets the requirements of qualified terminable interest property under section 2523(f), and:

a. The trust (or other property) is listed on Schedule A; and

b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4, then the donor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2523(f).

If less than the entire value of the trust (or other property) that the donor has included in Parts 1 and 3 of Schedule A is entered as a deduction on line 4, the donor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) listed in Parts 1 and 3 of Schedule A.

If you make the Qualified Terminable Interest Property election, the terminable interest property involved will be included in your spouse's gross estate upon his or her death (section 2044). See instructions for line 4 of Schedule A. If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, he or she will be considered to have made a transfer of the entire property that is subject to the gift tax. See *Transfer of Certain Life Estates Received From Spouse* in the instructions.**17 Election Out of Qualified Terminable Interest Property Treatment of Annuities**

- ☐ Check here if you elect under section 2523(f)(6) **not** to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). See instructions. Enter the item numbers from Schedule A for the annuities for which you are making this election _____

Form 709-NA (2024)

Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States

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Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States

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Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States

Cat. No. 33575Y (11-12-2024)
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Exhibit 3.11.106-13 (01-01-2016)

Form 706-NA, Conversion to Form 706

Form 706-NA (Rev. July 2011) Department of the Treasury Internal Revenue Service	United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States To be filed for decedents dying after December 31, 2009. ▶ See instructions.	OMB No. 1545-0531
Attach supplemental documents and translations. Show amounts in U.S. dollars.		
Part I Decedent, Executor, and Attorney		
1a Decedent's first (given) name and middle initial		2 U.S. taxpayer ID number (if any)
3a Place of death		5 Date of death
3a Domicile at time of death		8 Business or occupation
4 Date of birth		10a Name of attorney for estate
b Place of birth		b Address
6a Name of executor		12a Name of attorney for estate
b Address		b Address
11a Name of executor		b Address
b Address		
Part II Tax Computation		
1 Taxable estate from Schedule B, line 9		3a 1
2 Total taxable gifts of tangible or intangible property located in the U.S., transferred (directly or indirectly) by the decedent after December 31, 1976, and not included in the gross estate (see section 2511)		2
3 Total. Add lines 1 and 2		3c 3
4 Tentative tax on the amount on line 3 (see instructions)		6 4
5 Tentative tax on the amount on line 2 (see instructions)		5 5
6 Gross estate tax. Subtract line 5 from line 4		8 6
7 Unified credit. Enter smaller of line 6 amount or maximum allowed (see instructions)		9e 7
8 Balance. Subtract line 7 from line 6		12 8
9 Other credits (see instructions)		14 9
10 Credit for tax on prior transfers. Attach Schedule Q, Form 706		14 10
11 Total. Add lines 9 and 10		15 11
12 Net estate tax. Subtract line 11 from line 8		16 12
13 Total generation-skipping transfer tax. Attach Schedule R, Form 706		17 13
14 Total transfer taxes. Add lines 12 and 13		18 14
15 Earlier payments. See instructions and attach explanation		19 15
16 Balance due. Subtract line 15 from line 14 (see instructions)		20 16
<p>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. I understand that a complete return requires listing all property constituting the part of the decedent's gross estate (as defined by the statute) situated in the United States. I (executor) understand that if any other person files a Form 8939 or Form 706 (or Form 706-NA) with respect to this decedent or estate, that my name and address will be shared with such person, and I (executor) also hereby request the IRS share with me the name and address of any other person who files a Form 8939 or Form 706 (or Form 706-NA) with respect to this decedent or estate. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.</p>		
Sign Here		
Signature of executor		Date
Signature of executor		Date
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	Firm's name	Firm's EIN
	Firm's address	Phone no.
	Check <input type="checkbox"/> if self-employed	
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 10145K Form 706-NA (Rev. 7-2011)		

Exhibit 3.11.106-14 (01-01-2016)

Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Prior Year - 2011 Revision)

Form 706 (Rev. August 2011) Department of the Treasury Internal Revenue Service	United States Estate (and Generation-Skipping Transfer) Tax Return <small>Estate of a citizen or resident of the United States (see instructions). To be filed for decedents dying after December 31, 2010, and before January 1, 2012.</small>	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	
	6b Executor's address (number and street including apartment or suite no.; city, town, or post office; state; and ZIP code) and phone no.				
	6a Name of executor (see instructions)				
	6c Executor's social security number (see instructions)				
	7a Name and location of court where will was probated or estate administered			7b Case number	
	8 If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will. 9 If you extended the time to file this Form 706, check here <input type="checkbox"/>				
	10 If Schedule R-1 is attached, check here <input type="checkbox"/>				
Part 2—Tax Computation	1 Total gross estate less exclusion (from Part 5—Recapitulation, item 12)	1			
	2 Tentative total allowable deductions (from Part 5—Recapitulation, 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 in 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 (see instructions)	9e			
	10 Adjustment to unified credit (applicable credit amount). (This adjustment may not exceed \$6,000. See 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 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				
<small>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.</small>					
Sign Here	Signature of executor		Date		
	Signature of executor		Date		
Paid Preparer Use Only	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.	
<small>For Privacy Act and Paperwork Reduction Act Notice, see instructions.</small>					
<small>Cat. No. 20548R Form 706 (Rev. 8-2011)</small>					

Exhibit 3.11.106-14 (Cont. 1) (01-01-2016)

Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Prior Year - 2011 Revision)

Form 706 (Rev. 8-2011)		Decedent's social security number		
Estate of:				
Part 3—Elections by the Executor				
<i>Please check the "Yes" or "No" box for each question (see instructions).</i>			Yes	No
<i>Note. Some of these elections may require the posting of bonds or liens.</i>				
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 in 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)				
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 <input type="checkbox"/> attorney/ <input type="checkbox"/> certified public accountant/ <input type="checkbox"/> 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 <input type="checkbox"/> and state decedent's former business or occupation.			
3	Marital status of the decedent at time of death (see instructions if more than one marriage): <input type="checkbox"/> Married <input type="checkbox"/> Widow or widower—Name, SSN, and date of death of deceased spouse ► <input type="checkbox"/> Single <input type="checkbox"/> Legally separated <input type="checkbox"/> Divorced—Date divorce decree became final ► Explanation:			
4a	Surviving spouse's name	4b Social security number	4c Amount received (see 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				
<i>Please check the "Yes" or "No" box for each question.</i>			Yes	No
6	Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see 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:			
b	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?			
(continued on next page)				

Page 2

Exhibit 3.11.106-14 (Cont. 2) (01-01-2016)**Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Prior Year - 2011 Revision)**

Form 706 (Rev. 8-2011)

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 on 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) 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) on 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 for 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	

Page 3

Exhibit 3.11.106-15 (01-01-2016)

Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Prior Year - 2009 Revision)

Form 706 (Rev. September 2009)		United States Estate (and Generation-Skipping Transfer) Tax Return		OMB No. 1545-0015	
Department of the Treasury Internal Revenue Service		Estate of a citizen or resident of the United States (see separate instructions). To be filed for decedents dying after December 31, 2008, and before January 1, 2010.			
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				
	6c Executor's address				
	7a Name and address of decedent or estate	7b Case number			
NOTE: Estate Tax repealed Jan.1, 2010 through Dec. 16, 2010. Estate Taxes were reinstated Dec.17, 2010 and made retroactive to Jan. 1, 2010.					
8 If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will. <input type="checkbox"/> If you extended the time to file this Form 706, check here <input type="checkbox"/>					
10 If Schedule R-1 is attached, check here <input type="checkbox"/>					
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	9e			
	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 <input type="checkbox"/>	Preparer's SSN or PTIN	
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()		
For Privacy Act and Paperwork Reduction Act Notice, see page 30 of the separate instructions for this form. Cat. No. 20548R Form 706 (Rev. 9-2009)					

Exhibit 3.11.106-15 (Cont. 1) (01-01-2016)

Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Prior Year - 2009 Revision)

Form 706 (Rev. 9-2009)

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 7).

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

1

Do you elect alternate valuation?

1

2

Do you elect special-use valuation?

2

3

Do you elect to pay the taxes in installments as described in section 6166?

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.

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?

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?

(continued on next page)

Page 2

Exhibit 3.11.106-15

Internal Revenue Manual

Cat. No. 33575Y (11-12-2024)

33575521

Any line marked with a # is for Official Use Only

Exhibit 3.11.106-15 (Cont. 2) (01-01-2016)

Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Prior Year - 2009 Revision)

Form 706 (Rev. 9-2009)

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

Exhibit 3.11.106-16 (01-01-2016)

Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Prior Year - 2004 through 2002 Revisions)

Form **706**
(Rev. August 2004)

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, 2003, and before January 1, 2005.
For Paperwork Reduction Act Notice, see the separate instructions.

OMB No. 1545-0015

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 3 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) and phone no.

6c Executor's social security number (see page 3 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 Form 4768 is attached, check here ☐

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

1 Total gross estate less exclusion (from Part 5, Recapitulation, page 3, item 12).

2 Total allowable deductions (from Part 5, Recapitulation, page 3, item 22).

3 Taxable estate (subtract line 2 from line 1).

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)))

5 Add lines 3 and 4

6 Tentative tax on the amount on line 5 from Table A on page 4 of the instructions

7 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)

8 Gross estate tax (subtract line 7 from line 6)

9 Maximum unified credit (applicable credit amount) against estate tax

10 Adjustment to unified credit (applicable credit amount). (This adjustment may not exceed \$6,000. See page 5 of the instructions.)

11 Allowable unified credit (applicable credit amount) (subtract line 10 from line 9).

12 Subtract line 11 from line 8 (but do not enter less than zero)

13 Credit for state death taxes (cannot exceed line 12). Attach credit evidence (see instructions). Figure the credit by using the amount on line 3 less \$60,000. See Table B in the instructions. Enter the amount here from Table B x .25

14 Subtract line 13 from line 12

15 Credit for Federal gift taxes on pre-1977 gifts (section 2012) (attach computation)

16 Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)

17 Credit for tax on prior transfers (from Schedule Q)

18 Total (add lines 15, 16, and 17)

19 Net estate tax (subtract line 18 from line 14)

20 Generation-skipping transfer taxes (from Schedule R, Part 2, line 10)

21 Total transfer taxes (add lines 19 and 20)

22 Prior payments. Explain in an attached statement

23 United States Treasury bonds redeemed in payment of estate tax.

24 Total (add lines 22 and 23)

25 Balance due (or overpayment) (subtract line 24 from line 21)

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

Cat. No. 20548R

Exhibit 3.11.106-17 (01-01-2016)

Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Prior Year - 2001 and Prior Revisions)

Form 706 (Rev. November 2001) <small>Department of the Treasury Internal Revenue Service</small>		United States Estate (and Generation-Skipping Transfer) Tax Return <small>Estate of a citizen or resident of the United States (see separate instructions). To be filed for decedents dying after December 31, 2000, and before January 1, 2002. For Paperwork Reduction Act Notice, see page 25 of the separate instructions.</small>			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 <input type="checkbox"/> and attach a certified copy of the will. 9 If Form 4768 is attached, check here <input type="checkbox"/>					
	10 If Schedule R-1 is attached, check here <input type="checkbox"/>					
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)	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 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					
<small>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.</small>						
Signature(s) of executor(s)					Date	
Signature of preparer other than executor					Date	
Cat. No. 20548R					Address (and ZIP code)	
					Date	

Exhibit 3.11.106-18 (01-01-2016)**Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return (Estate of nonresident not a citizen of the United States) (Prior Year - 2003 Revision)**

Form 706-NA <small>(Rev. January 2003) Department of the Treasury Internal Revenue Service</small>	United States Estate (and Generation-Skipping Transfer) Tax Return Estate of nonresident not a citizen of the United States (To be filed for decedents dying after December 31, 2001.) <small>(See separate instructions. Section references are to the Internal Revenue Code.)</small>	<small>OMB No. 1545-0531</small>
<small>Attach supplemental documents and translations. Show amounts in U.S. dollars.</small>		
Part I Decedent, Executor, and Attorney		
1a Decedent's first (given) name and middle initial		2 U.S. social security number (if any)
b Decedent's last (family) name		
3 Place of death	4 Domicile at time of death	5 Citizenship (nationality)
6 Date of death		
7a Date of birth	b Place of birth	8 Business or occupation
In United States	9a Name of executor	10a Name of attorney for estate
	b Address	b Address
Outside United States	11a Name of executor	12a Name of attorney for estate
	b Address	b Address
Part II Tax Computation		
1 Taxable estate (from Schedule B, line 8)		1
2 Total taxable gifts of tangible or intangible property located in the U.S., transferred (directly or indirectly) by the decedent after December 31, 1976, and not included in the gross estate (see section 2511)		2
3 Total (add lines 1 and 2)		3
4 Tentative tax on the amount on line 3 (see page 4 of instructions)		4
5 Tentative tax on the amount on line 2 (see page 4 of instructions)		5
6 Gross estate tax (subtract line 5 from line 4)		6
7 Unified credit—enter smaller of line 6 amount or maximum allowed (see page 4 of instructions)		7
8 Balance (subtract line 7 from line 6)		8
9 Credit for state death taxes (see page 4 of instructions and attach credit evidence)		9
10 Balance (subtract line 9 from line 8)		10
11 Other credits (see page 4 of instructions)		11
12 Credit for tax on prior transfers (attach Schedule Q, Form 706)		12
13 Total (add lines 11 and 12)		13
14 Net estate tax (subtract line 13 from line 10)		14
15 Total generation-skipping transfer tax (attach Schedule R, Form 706)		15
16 Total transfer taxes (add lines 14 and 15)		16
17 Earlier payments (see page 4 of instructions and attach explanation)		17
18 U.S. Treasury bonds redeemed to pay estate tax		18
19 Total (add lines 17 and 18)		19
20 Balance due (subtract line 19 from line 16) (see page 4 of instructions)		20
<small>Under penalties of perjury, I declare that I have examined this return, including any additional sheets attached, and to the best of my knowledge and belief, it is true, correct, and complete. I understand that a complete return requires listing all property constituting the part of the decedent's gross estate (as defined by the statute) situated in the United States.</small>		
(Signature of executor)		(Date)
(Signature of preparer (other than executor))		(Address)
(Address)		(Date)
<small>For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 10145K Form 706-NA (Rev. 1-2003)</small>		

Exhibit 3.11.106-18 (Cont. 1) (01-01-2016)

Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return (Estate of nonresident not a citizen of the United States) (Prior Year - 2003 Revision)

Form 706-NA (Rev. 1-2003)		Page 2	
Part III General Information			
		Yes	No
1a	Did the decedent die testate?		
b	Were letters testamentary or of administration granted for the estate? <i>If granted to persons other than those filing the return, include names and addresses on page 1.</i>		
2	Did the decedent, at the time of death, own any: a Real property located in the United States? . . b U.S. corporate stock? c Debt obligations of (1) a U.S. person, or (2) the United States, a state or any political subdivision, or the District of Columbia? . . d Other property located in the United States?		
3	Was the decedent engaged in business in the United States at the date of death? . . .		
4	At the date of death, did the decedent have access, personally or through an agent, to a safe deposit box located in the United States?		
5	At the date of death, did the decedent own any property located in the United States as a joint tenant with right of survivorship; as a tenant by the entirety; or, with surviving spouse, as community property? <i>If "Yes," attach Schedule E, Form 706.</i>		
6a	Had the decedent ever been a citizen or resident of the United States (see page 2 of instructions)?		
b	If "Yes," did the decedent lose U.S. citizenship or residency within 10 years of death? . . .		
		7	Did the decedent make any transfer (of property that was located in the United States at either the time of the transfer or the time of death) described in sections 2035, 2036, 2037, or 2038 (see the instructions for Form 706, Schedule G)? <i>If "Yes," attach Schedule G, Form 706.</i>
		8	At the date of death, were there any trusts in existence that were created by the decedent and that included property located in the United States either when the trust was created or when the decedent died? . . . <i>If "Yes," attach Schedule G, Form 706.</i>
		9	At the date of death, did the decedent: a Have a general power of appointment over any property located in the United States? . b Or, at any time, exercise or release the power? <i>If "Yes" to either a or b, attach Schedule H, Form 706.</i>
		10a	Have Federal gift tax returns ever been filed?
		b	Periods covered ▶
		c	IRS offices where filed ▶
		11	Does the gross estate in the United States include any interests in property transferred to a "skip person" as defined in the instructions to Schedule R of Form 706? . . <i>If "Yes," attach Schedules R and/or R-1, Form 706.</i>
		Schedule A—Gross Estate in the United States (see page 2 of instructions)	Yes No
<small>Do you elect to value the decedent's gross estate at a date or dates after the decedent's death (as authorized by section 2032)? To make the election, you must check this box "Yes." If you check "Yes," complete all columns. If you check "No," complete columns (a), (b), and (e). You may leave columns (c) and (d) blank or you may use them to expand your column (b) description.</small>			
(a) Item no.	(b) Description of property and securities For securities, give CUSIP number.	(c) Alternate valuation date	(d) Alternate value in U.S. dollars
1			(e) Value at date of death in U.S. dollars
<small>(If you need more space, attach additional sheets of same size.)</small>			
Total			
Schedule B—Taxable Estate			
You must document lines 2 and 4 for the deduction on line 5 to be allowed.			
1	Gross estate in the United States (Schedule A total)		1
2	Gross estate outside the United States (see page 3 of instructions)		2
3	Entire gross estate wherever located (add amounts on lines 1 and 2)		3
4	Amount of funeral expenses, administration expenses, decedent's debts, mortgages and liens, and losses during administration (attach itemized schedule) (see page 3 of instructions)		4
5	Deduction for expenses, claims, etc. (divide line 1 by line 3 and multiply the result by line 4)		5
6	Charitable deduction (attach Schedule O, Form 706) and marital deduction (attach Schedule M, Form 706, and computation)		6
7	Total deductions (add lines 5 and 6)		7
8	Taxable estate (subtract line 7 from line 1) (enter here and on line 1 of the Tax Computation)		8

(*)

Form **706-NA** (Rev. 1-2003)

Form 706-GS(D), Generation-Skipping Transfer Tax Return For Distributions (Prior Year - 2003 Revision)

Cat. No. 33575Y (11-12-2024)
Any line marked with a #
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Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (Prior Year - 2023 Revision)

Cat. No. 33575Y (11-12-2024)
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Exhibit 3.11.106-20 (Cont. 1) (01-01-2024)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (Prior Year - 2023 Revision)

Donor's Adjusted Basis

T

Form 709 (2023)

Page 2

SCHEDULE A

Computation of Taxable Gifts (Including transfers in trust) (see instructions)

A

Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation

☐ Yes ☐ No

B

☐ Check here if you elect under section 529(c)(2)(B) to treat any contributions made this year to a qualified tuition program as made ratably over a 5-year period beginning this year. See instructions. Attach explanation.

Part 1—Gifts Subject Only to Gift Tax.

Gifts less political organization, medical, and educational exclusions. See instructions.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
T Foreign Spouse Indicator							
Gifts made by spouse—complete only if you are splitting gifts with your spouse and he/she also made gifts.							
Total of Part 1. Add amounts from Part 1, column H							

Part 2—Direct Skips.

Gifts that are direct skips and are subject to both gift tax and generation-skipping transfer tax. You must list the gifts in chronological order.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(b) election out	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts made by spouse—complete only if you are splitting gifts with your spouse and he/she also made gifts.							
Total of Part 2. Add amounts from Part 2, column H							

Part 3—Indirect Skips and Other Transfers in Trust.

Gifts to trusts that are indirect skips as defined under section 2632(c) or to trusts that are currently subject to gift tax and may later be subject to generation-skipping transfer tax. You must list these gifts in chronological order.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(c) election	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts made by spouse—complete only if you are splitting gifts with your spouse and he/she also made gifts.							
Total of Part 3. Add amounts from Part 3, column H							

(If more space is needed, attach additional statements.)

Form 709 (2023)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (Prior Year - 2023 Revision)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (Prior Year - 2023 Revision)

Cat. No. 33575Y (11-12-2024)
Any line marked with a #
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Exhibit 3.11.106-20 (Cont. 4) (01-01-2024)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (Prior Year - 2023 Revision)

Form 709 (2023)		Page 5				
Part 2—GST Exemption Reconciliation (Section 2631) and Section 2652(a)(3) Election						
Check here <input type="checkbox"/> if you are making a section 2652(a)(3) (special QTIP) election. See instructions. Enter the item numbers from Schedule A of the gifts for which you are making this election						
1	Maximum allowable exemption (see instructions)	1				
2	Total exemption used for periods before filing this return	2				
3	Exemption available for this return. Subtract line 2 from line 1	3				
4	Exemption claimed on this return from Part 3, column C, total below	4				
5	Automatic allocation of exemption to transfers reported on Schedule A, Part 3. To opt out of the automatic allocation rules, you must attach an "Election Out" statement. See instructions	5				
6	Exemption allocated to transfers not shown on line 4 or line 5 above. You must attach a "Notice of Allocation." See instructions	6				
7	Add lines 4, 5, and 6	7				
8	Exemption available for future transfers. Subtract line 7 from line 3	8				
Part 3—Tax Computation						
A Item number (from Schedule D, Part 1)	B Net transfer (from Schedule D, Part 1, col. E)	C GST exemption allocated	D Divide col. C by col. B	E Inclusion ratio (Subtract col. D from 1.000)	F Applicable rate (multiply col. E by 40% (0.40))	G Generation-skipping transfer tax (multiply col. B by col. F)
1						
Gifts made by spouse (for gift splitting only)						
Total exemption claimed. Enter here and on Part 2, line 4, above. May not exceed Part 2, line 3, above			Total generation-skipping transfer tax. Enter here; on page 3, Schedule A, Part 4, line 10; and on page 1, Part 2—Tax Computation, line 16			
(If more space is needed, attach additional statements.)						
Form 709 (2023)						

Exhibit 3.11.106-21 (01-01-2016)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (Prior Year - 2011 Revision)

Form

709

Department of the Treasury
Internal Revenue Service

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

(For gifts made during calendar year 2011)
▶ See instructions.

OMB No. 1545-0020

2011

1	Donor's first name and middle initial	2	Donor's last name	3	Donor's social security number
4	Address (number, street, and apartment number)			5	Legal residence (domicile)
6	City, state, and ZIP code			7	Citizenship (see instructions)

Part 1 – General Information

8

If the donor died during the year, check here ☐ and enter date of death

Yes

No

9

If you extended the time to file this Form 709, check here ☐

10

Enter the total number of donees listed on Schedule A. Count each person only once. ▶

11a

Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 11b

b

If the answer to line 11a is "Yes," has your address changed since you last filed Form 709 (or 709-A)?

12

Gifts by husband or wife to third parties. Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? (See instructions.) (If the answer is "Yes," the following information must be furnished and your spouse must sign the consent shown below. If the answer is "No," skip lines 13–18 and go to Schedule A.)

13

Name of consenting spouse

14

SSN

15

Were you married to one another during the entire calendar year? (see instructions)

16

If 15 is "No," check whether ☐ married ☐ divorced or ☐ widowed/deceased, and give date (see instructions) ▶

17

Will a gift tax return for this year be filed by your spouse? (If "Yes," mail both returns in the same envelope.)

18

Consent of Spouse. I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.

Consenting spouse's signature ▶

Date ▶

Part 2 – Tax Computation

1

Enter the amount from Schedule A, Part 4, line 11

1

2

Enter the amount from Schedule B, line 3

2

3

Total taxable gifts. Add lines 1 and 2

3

4

Tax computed on amount on line 3 (see Table for Computing Gift Tax in instructions)

4

5

Tax computed on amount on line 2 (see Table for Computing Gift Tax in instructions)

5

6

Balance. Subtract line 5 from line 4

6

7

Maximum unified credit (see instructions)

7

8

Enter the unified credit against tax allowable for all prior periods (from Sch. B, line 1, col. C)

8

9

Balance. Subtract line 8 from line 7. Do not enter less than zero

9

10

Enter 20% (.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977 (see instructions)

10

11

Balance. Subtract line 10 from line 9. Do not enter less than zero

11

12

Unified credit. Enter the smaller of line 6 or line 11

12

13

Credit for foreign gift taxes (see instructions)

13

14

Total credits. Add lines 12 and 13

14

15

Balance. Subtract line 14 from line 6. Do not enter less than zero

15

16

Generation-skipping transfer taxes (from Schedule C, Part 3, col. H, Total)

16

17

Total tax. Add lines 15 and 16

17

18

Gift and generation-skipping transfer taxes prepaid with extension of time to file

18

19

If line 18 is less than line 17, enter balance due (see instructions)

19

20

If line 18 is greater than line 17, enter amount to be refunded

20

Attach check or money order here.

Sign Here

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

Signature of donor

Date

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the instructions for this form.

Cat. No. 16783M

Form 709 (2011)

Exhibit 3.11.106-21

Internal Revenue Manual

Cat. No. 33575Y (11-12-2024)
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33575620

Exhibit 3.11.106-21 (Cont. 1) (01-01-2016)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (Prior Year - 2011 Revision)

Form 709 (2011) Page **2**

SCHEDULE A Computation of Taxable Gifts (Including transfers in trust) (see instructions)

A Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation Yes ☐ No ☐

B ☐ Check here if you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period beginning this year. See instructions. Attach explanation.

Part 1—Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions. (see instructions)

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts made by spouse — complete only if you are splitting gifts with your spouse and he/she also made gifts.							
Total of Part 1. Add amounts from Part 1, column H ▶							

Part 2—Direct Skips. Gifts that are direct skips and are subject to both gift tax and generation-skipping transfer tax. You must list the gifts in chronological order.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(b) election out	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts made by spouse — complete only if you are splitting gifts with your spouse and he/she also made gifts.							
Total of Part 2. Add amounts from Part 2, column H ▶							

Part 3—Indirect Skips. Gifts to trusts that are currently subject to gift tax and may later be subject to generation-skipping transfer tax. You must list these gifts in chronological order.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(c) election	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts made by spouse — complete only if you are splitting gifts with your spouse and he/she also made gifts.							
Total of Part 3. Add amounts from Part 3, column H ▶							

(If more space is needed, attach additional sheets of same size.) Form **709** (2011)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (Prior Year - 2011 Revision)

Cat. No. 33575Y (11-12-2024)
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Exhibit 3.11.106-21 (Cont. 3) (01-01-2016)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (Prior Year - 2011 Revision)

Form 709 (2011)		Page 4					
SCHEDULE C Computation of Generation-Skipping Transfer Tax							
Note. Inter vivos direct skips that are completely excluded by the GST exemption must still be fully reported (including value and exemptions claimed) on Schedule C.							
Part 1—Generation-Skipping Transfers							
A Item No. (from Schedule A, Part 2, col. A)	B Value (from Schedule A, Part 2, col. H)	C Nontaxable portion of transfer	D Net Transfer (subtract col. C from col. B)				
1							
Gifts made by spouse (for gift splitting only)							
Part 2—GST Exemption Reconciliation (Section 2631) and Section 2652(a)(3) Election							
Check here <input type="checkbox"/> if you are making a section 2652(a)(3) (special QTIP) election (see instructions)							
Enter the item numbers from Schedule A of the gifts for which you are making this election ▶							
1	Maximum allowable exemption (see instructions)		1				
2	Total exemption used for periods before filing this return		2				
3	Exemption available for this return. Subtract line 2 from line 1		3				
4	Exemption claimed on this return from Part 3, column C total, below		4				
5	Automatic allocation of exemption to transfers reported on Schedule A, Part 3 (see instructions)		5				
6	Exemption allocated to transfers not shown on line 4 or 5, above. You must attach a "Notice of Allocation." (see instructions)		6				
7	Add lines 4, 5, and 6		7				
8	Exemption available for future transfers. Subtract line 7 from line 3		8				
Part 3—Tax Computation							
A Item No. (from Schedule C, Part 1)	B Net transfer (from Schedule C, Part 1, col. D)	C GST Exemption Allocated	D Divide col. C by col. B	E Inclusion Ratio (Subtract col. D from 1.000)	F Maximum Estate Tax Rate	G Applicable Rate (multiply col. E by col. F)	H Generation-Skipping Transfer Tax (multiply col. B by col. G)
1					35% (.35)		
					35% (.35)		
					35% (.35)		
					35% (.35)		
					35% (.35)		
					35% (.35)		
Gifts made by spouse (for gift splitting only)							
					35% (.35)		
					35% (.35)		
					35% (.35)		
					35% (.35)		
					35% (.35)		
					35% (.35)		
Total exemption claimed. Enter here and on Part 2, line 4, above. May not exceed Part 2, line 3, above			Total generation-skipping transfer tax. Enter here; on page 3, Schedule A, Part 4, line 10; and on page 1, Part 2—Tax Computation, line 16				
<small>(If more space is needed, attach additional sheets of same size.)</small>							
Form 709 (2011)							

Exhibit 3.11.106-22 (01-01-2016)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (Prior Year - 2010 Revision)

Form

709

Department of the Treasury
Internal Revenue Service

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

(For gifts made during calendar year 2010)

▶ See separate instructions.

OMB No. 1545-0020

2010

1 Donor's first name and middle initial

2 Donor's last name

3 Donor's social security number

4 Address (number, street, and apartment number)

5 Legal residence (domicile)

6 City, state, and ZIP code

7 Citizenship (see instructions)

8 If the donor died during the year, check here ☐ and enter date of death _____, _____. Yes No

9 If you extended the time to file this Form 709, check here ☐ Yes No

10 Enter the total number of donees listed on Schedule A. Count each person only once. ▶

11a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 11b

11b If the answer to line 11a is "Yes," has your address changed since you last filed Form 709 (or 709-A)?

12 Gifts by husband or wife to third parties. Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? (See instructions.) (If the answer is "Yes," the following information must be furnished and your spouse must sign the consent shown below. If the answer is "No," skip lines 13-18 and go to Schedule A.)

13 Name of consenting spouse

14 SSN

15 Were you married to one another during the entire calendar year? (see instructions)

16 If 15 is "No," check whether ☐ married ☐ divorced or ☐ widowed/deceased, and give date (see instructions) ▶

17 Will a gift tax return for this year be filed by your spouse? (If "Yes," mail both returns in the same envelope.)

18 Consent of Spouse. I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.

Consenting spouse's signature ▶

Date ▶

1 Enter the amount from Schedule A, Part 4, line 11

2 Enter the amount from Schedule B, line 3

3 Total taxable gifts. Add lines 1 and 2

4 Tax computed on amount on line 3 (see Table for Computing Gift Tax in separate instructions)

5 Tax computed on amount on line 2 (see Table for Computing Gift Tax in separate instructions)

6 Balance. Subtract line 5 from line 4

7 Maximum unified credit (nonresident aliens, see instructions)

8 Enter the unified credit against tax allowable for all prior periods (from Sch. B, line 1, col. C)

9 Balance. Subtract line 8 from line 7. Do not enter less than zero

10 Enter 20% (.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977 (see instructions)

11 Balance. Subtract line 10 from line 9. Do not enter less than zero

12 Unified credit. Enter the smaller of line 6 or line 11

13 Credit for foreign gift taxes (see instructions)

14 Total credits. Add lines 12 and 13

15 Balance. Subtract line 14 from line 6. Do not enter less than zero

16 Generation-skipping transfer taxes (from Schedule C, Part 3, col. H, Total)

17 Total tax. Add lines 15 and 16

18 Gift and generation-skipping transfer taxes prepaid with extension of time to file

19 If line 18 is less than line 17, enter balance due (see instructions)

20 If line 18 is greater than line 17, enter amount to be refunded

Sign Here

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

Signature of donor

Date

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Attach check or money order here.

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the separate instructions for this form.

Cat. No. 16783M

Form 709 (2010)

Exhibit 3.11.106-22 (Cont. 1) (01-01-2016)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (Prior Year - 2010 Revision)

Form 709 (2010) Page **2**

SCHEDULE A Computation of Taxable Gifts (including transfers in trust) (see instructions)

A Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation Yes ☐ No ☐

B ☐ Check here if you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period beginning this year. See instructions. Attach explanation.

Part 1—Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions. (see instructions)

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts made by spouse — complete only if you are splitting gifts with your spouse and he/she also made gifts.							
Total of Part 1. Add amounts from Part 1, column H ▶							

Part 2—Direct Skips. Gifts that are direct skips and are subject to both gift tax and generation-skipping transfer tax. You must list the gifts in chronological order.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(b) election out	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts made by spouse — complete only if you are splitting gifts with your spouse and he/she also made gifts.							
Total of Part 2. Add amounts from Part 2, column H ▶							

Part 3—Indirect Skips. Gifts to trusts that are currently subject to gift tax and may later be subject to generation-skipping transfer tax. You must list these gifts in chronological order.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(c) election	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts made by spouse — complete only if you are splitting gifts with your spouse and he/she also made gifts.							
Total of Part 3. Add amounts from Part 3, column H ▶							

(If more space is needed, attach additional sheets of same size.) Form **709** (2010)

Exhibit 3.11.106-22 (Cont. 2) (01-01-2016)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (Prior Year - 2010 Revision)

Form 709 (2010)		Page 3
Part 4—Taxable Gift Reconciliation		
1	Total value of gifts of donor. Add totals from column H of Parts 1, 2, and 3	1
2	Total annual exclusions for gifts listed on line 1 (see instructions)	2
3	Total included amount of gifts. Subtract line 2 from line 1	3
Deductions (see instructions)		
4	Gifts of interests to spouse for which a marital deduction will be claimed, based on item numbers of Schedule A	4
5	Exclusions attributable to gifts on line 4	5
6	Marital deduction. Subtract line 5 from line 4	6
7	Charitable deduction, based on item nos. less exclusions	7
8	Total deductions. Add lines 6 and 7	8
9	Subtract line 8 from line 3	9
10	Generation-skipping transfer taxes payable with this Form 709 (from Schedule C, Part 3, col. H, Total)	10 0 00
11	Taxable gifts. Add lines 9 and 10. Enter here and on page 1, Part 2—Tax Computation, line 1	11
Terminable Interest (QTIP) Marital Deduction. (See instructions for Schedule A, Part 4, line 4.) If a trust (or other property) meets the requirements of qualified terminable interest property under section 2523(f), and: a. The trust (or other property) is listed on Schedule A, and b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4, then the donor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2523(f). If less than the entire value of the trust (or other property) that the donor has included in Parts 1 and 3 of Schedule A is entered as a deduction on line 4, the donor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) listed in Parts 1 and 3 of Schedule A. If you make the QTIP election, the terminable interest property involved will be included in your spouse's gross estate upon his or her death (section 2044). See instructions for line 4 of Schedule A. If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, he or she will be considered to have made a transfer of the entire property that is subject to the gift tax. See <i>Transfer of Certain Life Estates Received From Spouse</i> in the separate instructions.		
12 Election Out of QTIP Treatment of Annuities <input type="checkbox"/> Check here if you elect under section 2523(f)(6) not to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). See instructions. Enter the item numbers from Schedule A for the annuities for which you are making this election ▶		
SCHEDULE B Gifts From Prior Periods		
If you answered "Yes" on line 11a of page 1, Part 1, see the instructions for completing Schedule B. If you answered "No," skip to the Tax Computation on page 1 (or Schedule C, if applicable). See instructions for recalculation of the column C amounts. Attach calculations.		
A Calendar year or calendar quarter (see instructions)	B Internal Revenue office where prior return was filed	C Amount of unified credit against gift tax for periods after December 31, 1976
D Amount of specific exemption for prior periods ending before January 1, 1977	E Amount of taxable gifts	
1 Totals for prior periods		1
2 Amount, if any, by which total specific exemption, line 1, column D is more than \$30,000		2
3 Total amount of taxable gifts for prior periods. Add amount on line 1, column E and amount, if any, on line 2. Enter here and on page 1, Part 2—Tax Computation, line 2		3
(If more space is needed, attach additional sheets of same size.)		

Form 709 (2010)

Exhibit 3.11.106-22 (Cont. 3) (01-01-2016)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (Prior Year - 2010 Revision)

Form 709 (2010) Page **4**

SCHEDULE C Computation of Generation-Skipping Transfer Tax

Note. Inter vivos direct skips that are completely excluded by the GST exemption must still be fully reported (including value and exemptions claimed) on Schedule C.

Part 1—Generation-Skipping Transfers

A Item No. (from Schedule A, Part 2, col. A)	B Value (from Schedule A, Part 2, col. H)	C Nontaxable portion of transfer	D Net Transfer (subtract col. C from col. B)
1			
Gifts made by spouse (for gift splitting only)			

Part 2—GST Exemption Reconciliation (Section 2631) and Section 2652(a)(3) Election

Check here ☐ if you are making a section 2652(a)(3) (special QTIP) election (see instructions)

Enter the item numbers from Schedule A of the gifts for which you are making this election ▶

1	Maximum allowable exemption (see instructions)	1
2	Total exemption used for periods before filing this return	2
3	Exemption available for this return. Subtract line 2 from line 1	3
4	Exemption claimed on this return from Part 3, column C total, below	4
5	Automatic allocation of exemption to transfers reported on Schedule A, Part 3 (see instructions)	5
6	Exemption allocated to transfers not shown on line 4 or 5, above. You must attach a "Notice of Allocation." (see instructions)	6
7	Add lines 4, 5, and 6	7
8	Exemption available for future transfers. Subtract line 7 from line 3	8

Part 3—Tax Computation

A Item No. (from Schedule C, Part 1)	B Net transfer (from Schedule C, Part 1, col. D)	C GST Exemption Allocated	D RESERVED	E RESERVED	F RESERVED	G Applicable Rate	H Generation-Skipping Transfer Tax (multiply col. B by col. G)
1			Not applicable to transfers made in 2010			0	0
						0	0
						0	0
						0	0
						0	0
Gifts made by spouse (for gift splitting only)			Not applicable to transfers made in 2010			0	0
						0	0
						0	0
						0	0
						0	0
Total exemption claimed. Enter here and on Part 2, line 4, above. May not exceed Part 2, line 3, above			Total generation-skipping transfer tax. Enter here; on page 3, Schedule A, Part 4, line 10; and on page 1, Part 2—Tax Computation, line 16				

(If more space is needed, attach additional sheets of same size.)

Form **709** (2010)

Printed on recycled paper

Exhibit 3.11.106-23 (01-01-2016)

Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (Prior Year - 2002 Revision)

Form 709 (2002)

Page 2

SCHEDULE A

Computation of Taxable Gifts (Including Transfers in Trust)

A

Does the value of any item listed on Schedule A reflect any valuation discount? If the answer is "Yes," see instructions. Yes ☐ No ☐

B

☐ Check here if you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified state tuition program as made ratably over a 5-year period beginning this year. See instructions. Attach explanation.

Part 1—Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions—see instructions

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was made by means of a trust, enter trust's EIN and attach a description or copy of the trust instrument (see instructions) • If the gift was of securities, give CUSIP number	C Donor's adjusted basis of gift	D Date of gift	E Value at date of gift
1				

No change to page 1

Total of Part 1 (add amounts from Part 1, column E)

Part 2—Gifts That are Direct Skips and are Subject to Both Gift Tax and Generation-Skipping Transfer Tax. You must list the gifts in chronological order. Gifts less political organization, medical, and educational exclusions—see instructions. (Also list here direct skips that are subject only to the GST tax at this time as the result of the termination of an "estate tax inclusion period." See instructions.)

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was made by means of a trust, enter trust's EIN and attach a description or copy of the trust instrument (see instructions) • If the gift was of securities, give CUSIP number	C Donor's adjusted basis of gift	D Date of gift	E Value at date of gift
1				

Total of Part 2 (add amounts from Part 2, column E)

Page 3

Part 3—Taxable Gift Reconciliation

1	Total value of gifts of donor (add totals from column E of Parts 1 and 2)	1
2	One-half of items attributable to spouse (see instructions)	2
3	Balance (subtract line 2 from line 1)	3
4	Gifts of spouse to be included (from Schedule A, Part 3, line 2 of spouse's return—see instructions)	4
	If any of the gifts included on this line are also subject to the generation-skipping transfer tax, check here <input type="checkbox"/> and enter those gifts also on Schedule C, Part 1.	
5	Total gifts (add lines 3 and 4)	5
6	Total annual exclusions for gifts listed on Schedule A (including line 4, above) (see instructions)	6
7	Total included amount of gifts (subtract line 6 from line 5)	7

Deductions (see instructions)

8	Gifts of interests to spouse for which a marital deduction will be claimed, based on items of Schedule A	8
9	Exclusions attributable to gifts on line 8	9
10	Marital deduction—subtract line 9 from line 8	10
11	Charitable deduction, based on items less exclusions	11
12	Total deductions—add lines 10 and 11	12
13	Subtract line 12 from line 7	13
14	Generation-skipping transfer taxes payable with this Form 709 (from Schedule C, Part 3, col. H. Total)	14
15	Taxable gifts (add lines 13 and 14). Enter here and on line 1 of the Tax Computation on page 1	15

(If more space is needed, attach additional sheets of same size.)

Form 709 (2002)

Exhibit 3.11.106-24 (01-01-2016)**Address/Street Abbreviations**

Word	Abbrev.	Word	Abbrev.	Word	Abbrev.	Word	Abbrev.
Alley	ALY	Estates	EST	Lakes	LKS	Ridge	RDG
Annex	ANX	Express-way	EXPY	Landing	LNDG	River	RIV
Arcade	ARC	Extension	EXT	Lane	LN	Road	RD
Avenue	AVE	Fall	FL	Light	LGT	Row	ROW
Bayou	BYU	Falls	FLS	Loaf	LF	Run	RUN
Beach	BCH	Ferry	FRY	Locks	LCKS	Shoal	SHL
Bend	BND	Field	FLD	Lodge	LDG	Shoals	SHLS
Bluff	BLF	Fields	FLDS	Loop	LOOP	Shore	SHR
Bottom	BTM	Flats	FLT	Mall	ML	Shores	SHRS
Boulevard	BLVD	Ford	FRD	Manor	MNR	Spring	SPG
Branch	BR	Forest	FRST	Meadows	MDWS	Springs	SPGS
Bridge	BRG	Forge	FRG	Mill	ML	Spur	SPUR
Brook	BRK	Fork	FRK	Mills	MLS	Square	SQ
Burg	BG	Forks	FRKS	Mission	MSN	Station	STA
Bypass	BYP	Fort	FT	Mount	MT	Stream	STRM
Camp	CP	Freeway	FWY	Mountain	MTN	Street	ST
Canyon	CYN	Gardens	GDNS	Neck	NCK	Summit	SMT
Cape	CPE	Gateway	GTWY	Orchard	ORCH	Terrace	TER
Causeway	CSWY	Glen	GLN	Oval	OVAL	Trace	TRCE
Center	CTR	Green	GRN	Park	PARK	Track	TRAK
Circle	CIR	Grove	GRV	Parkway	PKY	Trail	TRL
Cliffs	CLFS	Harbor	HBR	Pass	PASS	Trailer	TRLR
Club	CLB	Haven	HVN	Path	PATH	Tunnel	TUNL
Corner	COR	Heights	HTS	Pike	PIKE	Turnpike	TPKE
Corners	CORS	Highway	HWY	Pines	PNES	Union	UN
Course	CRSE	Hill	HL	Place	PL	Valley	VLY
Court	CT	Hills	HLS	Plain	PLN	Viaduct	VIA
Courts	CTS	Hollow	HOLW	Plains	PLNS	View	VW
Cove	CV	Inlet	INLT	Plaza	PLZ	Village	VLG

Exhibit 3.11.106-24 (Cont. 1) (01-01-2016)**Address/Street Abbreviations**

Word	Abbrev.	Word	Abbrev.	Word	Abbrev.	Word	Abbrev.
Creek	CRK	Island	IS	Point	PT	Villa	VL
Crescent	CRES	Islands	ISS	Port	PRT	Vista	VIS
Crossing	XING	Isle	ISLE	Prairie	PR	Walk	WALK
Dale	DL	Junction	JCT	Radial	RADL	Way	WAY
Dam	DM	Key	KY	Ranch	RNCH	Wells	WLS
Divide	DV	Knolls	KNLS	Rapids	RPDS		
Drive	DR	Lake	LK	Rest	RST		

Exhibit 3.11.106-25 (01-01-2016)
State Codes and ZIP Codes

State or Country	Code	ZIP Code
Alabama	AL	35001
Alaska	AK	99501
Arizona	AZ	85001
Arkansas	AR	70601
California	CA	90001
Colorado	CO	80001
Connecticut	CT	06001
Delaware	DE	19701
District of Columbia	DC	20001
Florida	FL	32001
Georgia	GA	30001
Hawaii	HI	96701
Idaho	ID	83201
Illinois	IL	60001
Indiana	IN	46001
Iowa	IA	50001
Kansas	KS	66001
Kentucky	KY	40001
Louisiana	LA	70001
Maine	ME	03901
Maryland	MD	20601
Massachusetts	MA	01001
Michigan	MI	48001
Minnesota	MN	55001
Mississippi	MS	38601
Missouri	MO	63001
Montana	MT	59001
Nebraska	NE	68001
Nevada	NV	88901
New Hampshire	NH	03001

Exhibit 3.11.106-25 (Cont. 1) (01-01-2016)
State Codes and ZIP Codes

State or Country	Code	ZIP Code
New Jersey	NJ	07001
New Mexico	NM	87001
New York	NY	00501
North Carolina	NC	27001
North Dakota	ND	58001
Ohio	OH	43001
Oklahoma	OK	73001
Oregon	OR	97001
Pennsylvania	PA	15001
Rhode Island	RI	02801
South Carolina	SC	29001
South Dakota	SD	57001
Tennessee	TN	37001
Texas	TX	75001
Utah	UT	84001
Vermont	VT	05001
Virginia	VA	20101
Washington	WA	98001
West Virginia	WV	24701
Wisconsin	WI	53001
Wyoming	WY	82001

Exhibit 3.11.106-26 (11-01-2016)**U.S. Possessions ZIP Codes*****American Samoa (AS)***

City	ZIP Code
Faga'itua	96799
Leone	96799
Olosega Manua'	96799
Pago Pago	96799

Federated States of Micronesia (FM)

City	ZIP Code
Chuuk	96942
Kosrae	96944
Pohnpei	96941
Yap	96943

Palau (PW)

City	ZIP Code
Koror	96940
Palau	96940

Marshall Islands (MH)

City	ZIP Code
Ebeye	96970
Majuro	96960

Northern Mariana Islands (MP)

City	ZIP Code
Capitol Hill	96950
Rota	96951
Saipan	96950
Tinian	96952

Exhibit 3.11.106-26 (Cont. 1) (11-01-2016)
U.S. Possessions ZIP Codes

Virgin Islands (VI)

City	ZIP Code
Charlotte Amalie	00802
Christiansted	00820
Cruz Bay	00830
Downtown	00840
Frederiksted	00840
Kingshill	00850
Saint Croix	00820
Saint John	00830
Saint Thomas	00805
Sunny Isle	00850
Veterans Annex	00820

Guam (GU)

City	ZIP Code
Agana	96910
Inarajan	96917
Merizo	96916
Tamuning	96931
Umatac	96915
Yona	96915

Puerto Rico (PR)

City	ZIP Code	City	ZIP Code
Adjuntas	00601	Laplata	00786
Aquada	00602	Lares	00669
Aquadilla	00603	Las Marias	00670
Agnes Buenas	00703	Las Piedras	00771
Aguirre	00704	Levittown	00949
Aibonito	00705	Loiza	00772
Anasco	00610	Loiza Street Station	00936

Exhibit 3.11.106-26 (Cont. 2) (11-01-2016)
U.S. Possessions ZIP Codes

City	ZIP Code	City	ZIP Code
Angeles	00611	Loquillo	00773
Arecibo	00612	Manati	00674
Arroyo	00714	Maricao	00606
Bajadero	00616	Maunabo	00707
Barceloneta	00617	Mayaguez	00680
Barraquitas	00794	Mercedita	00715
Barrio Obrero Station	00935	Minillas Center	00936
Bayamon	00956	Moca	00676
Boqueron	00622	Morovis	00687
Cabo Rojo	00623	Naguabo	00718
Caguas	00725	Narajito	00719
Camuy	00627	Orocovis	00720
Canovanas	00729	Palmer	00721
Caparra Heights	00920	Patillas	00723
Carolina	00982	Penuelas	00624
Catano	00962	Ponce	00731
Cayey	00736	Puerta de Tierra	00936
Ceiba	00735	Puerta Real	00740
Cerro Gordon	00754	Punta Santiago	00741
Ciales	00638	Quebradillas	00678
Cidra	00739	Ramey	00603
Coamo	00769	Rincon	00677
Comerio	00782	Rio Blanco	00744
Condado	00907	Rio Grande	00721
Corozal	00783	Rio Piedras	00927
Coto Laurel	00780	Rosario	00636
Culebra	00775	Sabana Grande	00637
Dorado	00646	Sabana Hoyos	00688
Ensenada	00647	Sabana Seca	00952
Esperanza	00765	Saint Just	00978
Fajardo	00738	Salinas	00751

Exhibit 3.11.106-26 (Cont. 3) (11-01-2016)
U.S. Possessions ZIP Codes

City	ZIP Code	City	ZIP Code
Fernandez Juncos	00936	San Antonio	00690
Florida	00650	San Francisco	00927
Fort Buchanan	00934	San German	00683
Garrachales	00652	San Juan	00936
Guanica	00653	San Lorenzo	00754
Guayama	00784	San Sebastian	00685
Guayanilla	00656	Santa Isabel	00757
Guaynabo	00965	Sanrurce	00936
Gurabo	00778	Toa Alta	00953
Hatillo	00659	Toa Boa	00949
Hato Rey	00936	Trujillo Alto	00976
Harmingueros	00660	University	00936
Humacao	00791	Utuaado	00641
Isabela	00662	Vega Alta	00692
Jayuya	00664	Vega Baja (box 1-9049)	00694
Juana Diaz	00795	Vieques	00765
Juncos	00777	Villalba	00766
La Cumbre	00926	Yabucoa	00767
Lajas	00667	Yauco	00698

Exhibit 3.11.106-27 (01-01-2016)**Foreign Country Codes**

Foreign Country	Country Code
Afghanistan	AF
Akrotiri	AX
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctica	AY
Antigua	AC
Antigua & Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ascension	SH
Ashmore & Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Bahamas	BF
Bahrain	BA
Baker Island	FQ
Bangladesh	BG
Barbados	BB
Barbuda	AC
Belarus	BO
Belgium	BE
Belize	BH
Benin (Dahomey)	BN
Bermuda	BD
Bhutan	BT

Exhibit 3.11.106-27 (Cont. 1) (01-01-2016)**Foreign Country Codes**

Foreign Country	Country Code
Bolivia	BL
Bosnia & Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
Brazzaville (Capital of Republic of Congo)	CF
British Indian Ocean Territory	IO
British Virgin Islands	VI
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Cambodia	CB
Cameroon	CM
Canada Caution: Do not use the code for Canada if a province name or abbreviation is shown. See IRM 3.11.106.17.7 Foreign Address - Canada Only.	CA
Cape Verde	CV
Cartier Island	AT
Cayman Islands	CJ
Central African Republic	CT
Chad	CD
Chile	CI
China	CH
Christmas Island	KT
Clipperton Islands	IP
Cocos (Keeling) Islands	CK
Colombia	CO
Comoros	CN

Exhibit 3.11.106-27 (Cont. 2) (01-01-2016)**Foreign Country Codes**

Foreign Country	Country Code
Cook Islands	CW
Coral Sea Islands	CR
Costa Rica	CS
Cote d'Ivoire (Ivory Coast)	IV
Croatia	HR
Cuba	CU
Cyprus	CY
Czech Republic	EZ
Dem. People's Rep. of Korea (North)	KN
Dem. Rep. of Congo (Kinshasa)	CG
Denmark	DA
Dhekelia	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
Ecuador	EC
Egypt	EG
El Salvador	ES
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Falkland Islands (Islas Malvinas)	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Polynesia	FP
French Southern & Antarctic Lands	FS
Gabon	GB
Gambia	GA

Exhibit 3.11.106-27 (Cont. 3) (01-01-2016)**Foreign Country Codes**

Foreign Country	Country Code
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Great Britain (United Kingdom)	UK
Greece	GR
Greenland	GL
Grenada	GJ
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island & McDonald Island	HM
Holy See	VT
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia (Including Bali, Belitung, Flores, Java, Moluccas & Sumatra)	ID
Iran	IR
Iraq	IZ
Ireland	EI
Isle of Man	IM
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN

Exhibit 3.11.106-27 (Cont. 4) (01-01-2016)**Foreign Country Codes**

Foreign Country	Country Code
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Kazakhstan	KZ
Kenya	KE
Kingman Reef	KQ
Kiribati	KR
Kosovo, Republic of	KV
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Mauritania	MR
Maritius	MP

Exhibit 3.11.106-27 (Cont. 5) (01-01-2016)**Foreign Country Codes**

Foreign Country	Country Code
Mayotte	MF
McDonald Island	HM
Mexico	MX
Midway Islands	MQ
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
Norway	NO
Oman	MU
Other (country not identified elsewhere)	XX
Pakistan	PK
Palmyra Atoll	LQ
Panama	PM
Papua New Guinea	PP

Exhibit 3.11.106-27 (Cont. 6) (01-01-2016)
Foreign Country Codes

Foreign Country	Country Code
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Islands	PC
Poland	PL
Portugal	PO
Qatar	QA
Republic of Korea (South)	KS
Republic of Kosovo	KV
Republic of the Congo	CF
Republic of Singapore	SN
Romania	RO
Russia	RS
Rwanda	RW
S Georgia and S Sandwich Islands	SX
Samoa	WS
San Marino	SM
Sao Tome and Principe	TP
Saudi Arabia	SA
Senegal	SG
Serbia	RI
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia Island & South Sandwich Island	SX

Exhibit 3.11.106-27 (Cont. 7) (01-01-2016)**Foreign Country Codes**

Foreign Country	Country Code
South Korea	KS
South Sandwich Island	SX
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
St. Barthelemy	TB
St. Helena	SH
St. Kitts & Nevis	SC
St. Lucia	ST
St. Martin	RN
St. Miquelon	SB
St. Pierre	SB
St. Vincent & Grenadines	VC
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW
Tajikistan	TI
Tanzania	TZ
Thailand	TH
The Bahamas	BF
The Gambia	GA
The Netherlands	NL
Timor, East	TT
Timor-Leste	TT
Togo	TO
Tokelau	TL

Exhibit 3.11.106-27 (Cont. 8) (01-01-2016)**Foreign Country Codes**

Foreign Country	Country Code
Tonga	TN
Trinidad and Tobago	TD
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks & Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Venezuela	VE
Vietnam	VM
Virgin Islands, British	VI
Wake Island	WQ
Wallis and Futuna	WF
Western Sahara	WI
Yemen	YM
Zambia	ZA
Zimbabwe	ZI

Exhibit 3.11.106-28 (01-01-2018)**Province, State and Territory Abbreviations*****Australia State***

Australia State	Abbreviation
Australian Capital Territory	ACT
New South Wales	NSW
Northern Territory	NT
Queensland	QLD
South Australia	SA
Tasmania	TAS
Victoria	VIC
Western Australia	WA

Brazil State

Brazil State	Abbreviation
Acre	AC
Alagoas	AL
Amapa	AP
Amazonas	AM
Bahia	BA
Ceara	CE
Distrito Federal	DF
Espirito Santo	ES
Goias	GO
Maranhao	MA
Mato Grasso	MT
Mato Grosso do Sul	MS
Minas Gerais	MG
Para	PA
Paraiba	PB
Parana	PR
Pernambuco	PE
Piaui	PI
Rio de Janeiro	RJ

Exhibit 3.11.106-28 (Cont. 1) (01-01-2018)
Province, State and Territory Abbreviations

Brazil State	Abbreviation
Rio Grande do Norte	RN
Rio Grande do Sul	RS
Rondonia	RO
Roraima	RR
Santa Catarina	SC
Sao Paulo	SP
Sergipe	SE
Tocantins	TO

Canada Province/Territory

Canada Province/Territory	Abbreviation
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

Cuba Province

Cuba Province	Abbreviation
Camaguey	CG
Ciego de Avila	CA
Cienfuegos	CF
Ciudad de La Habana	CH

Exhibit 3.11.106-28 (Cont. 2) (01-01-2018)
Province, State and Territory Abbreviations

Cuba Province	Abbreviation
Granma (Bayamo)	GR
Guantanamo	GT
Holguin	HO
La Habana	HA
Matanzas	MT
Municipio Especial Isla de La Juventud	IJ
Pinar del Rio	PR
Sancti Spiritus	SS
Santiago de Cuba	SC
(Victoria de) Las Tunas	LT
Villa Clara	VC

Italy Province

Italy Province	Abbreviation
Agrigento	AG
Alessandria	AL
Ancona	AN
Aosta/Aoste	AO
Arezzo	AR
Ascoli Piceno	AP
Asti	AT
Bari	BA
Belluna	BL
Benevento	BN
Bergamo	BG
Biella	BI
Bologna	BO
Bolzano Bozen	BZ
Brescia	BS
Brindisi	BR
Cagliari	CA

Exhibit 3.11.106-28 (Cont. 3) (01-01-2018)
Province, State and Territory Abbreviations

Italy Province	Abbreviation
Caltanissetta	CL
Campobasso	CB
Caserta	CE
Catania	CT
Catanzaro	CZ
Chieti	CH
Como	CO
Cosenza	CS
Cremona	CZ
Crotone	KR
Cuneo	CV
Enna	EN
Ferrara	FE
Firenze	FI
Foggia	FG
Forli	FO
Frosinone	FR
Genova	GE
Gorizia	GO
Grosseto	GR
Imperia	IM
Isernia	IS
L'Aquila	AQ
La Spezia	SP
Latina	LT
Lecce	LE
Livorno	LI
Lodi	LO
Lucca	LU
Macerata	MC
Mantova	MN

Exhibit 3.11.106-28 (Cont. 4) (01-01-2018)
Province, State and Territory Abbreviations

Italy Province	Abbreviation
Massa-Carrara	MS
Matera	MT
Messina	ME
Milano	MI
Modena	MO
Napoli	NA
Novara	NO
Nuoro	NU
Oristano	OR
Padova	PD
Palermo	PA
Parma	PR
Pavia	PV
Perugia	PG
Pesaro-Urbino	PS
Pescara	PE
Piacenza	PC
Pisa	PI
Pistoia	PT
Pordenone	PN
Potenza	PZ
Prato	PO
Ragusa	RG
Ravenna	RA
Reggio de Calabria	RC
Reggio nell'Emilia	RE
Rieti	RI
Rimini	RN
Roma	RM
Rovigo	RO
Salerno	SA

Exhibit 3.11.106-28 (Cont. 5) (01-01-2018)
Province, State and Territory Abbreviations

Italy Province	Abbreviation
Sassari	SS
Savona	SV
Siena	SI
Siracusa	SR
Sondrio	SO
Taranto	TA
Teramo	TE
Terni	TR
Torino	TO
Trapani	TP
Trento	TN
Treviso	TV
Trieste	TS
Udine	UD
Varese	VA
Venezia	VE
Verbania	VB
Vercelli	VC
Verona	VR
Vibo Valentia	VV
Vincenza	VI
Viterbo	VT

Mexico State

Mexico State	Abbreviation
Aguascalientes	AGS
Baja California Norte	BCN
Baja California Sur	BCS
Campeche	CAM
Chiapas	CHIS
Chihuahua	CHIH

Exhibit 3.11.106-28 (Cont. 6) (01-01-2018)
Province, State and Territory Abbreviations

Mexico State	Abbreviation
Coahuila	COAH
Colima	COL
Distrito Federal	DF
Durango	DGO
Guanajuato	GTO
Guerrero	GRO
Hidalgo	HGO
Jalisco	JAL
Mexico	MEX
Michoacan	MICH
Morelos	MOR
Nayarit	NAY
Nuevo Leon	NL
Oaxaca	OAX
Puebla	PUE
Queretaro	QRO
Quintana Roo	QROO
San Luis Potosi	SLP
Sinaloa	SIN
Sonora	SON
Tabasco	TAB
Tamaulipas	TAMPS
Tlaxcala	TLAX
Veracruz	VER
Yucatan	YUC
Zacatecas	ZAC

The Netherlands Province

The Netherlands Province	Abbreviation
Drenthe	DR
Flevoland	FLD

Exhibit 3.11.106-28 (Cont. 7) (01-01-2018)
Province, State and Territory Abbreviations

The Netherlands Province	Abbreviation
Friesland	FR
Gelderland	GLD
Groningen	GN
Lemburg	LB
North Brabant	NB
North Holland	NH
Overijssel	OV
South Holland	ZH
Utrecht	UT
Zeeland	SLD

Exhibit 3.11.106-29 (01-05-2024)
Estate and Gift Tax Facts

The following tables contain information applicable to citizens and residents:

Decedent's Dying in	Applicable Credit Amount	Basic Exclusion Amount	Exclusion Amount with State Tax Credit
2024	\$5,389,800	\$13,610,000	Credit for State Death Taxes Repealed
2023	\$5,113,800	\$12,920,000	Credit for State Death Taxes Repealed
2022	\$4,769,800	\$12,060,000	Credit for State Death Taxes Repealed
2021	\$4,625,800	\$11,700,000	Credit for State Death Taxes Repealed
2020	\$4,577,800	\$11,580,000	Credit for State Death Taxes Repealed
2019	\$4,505,800	\$11,400,000	Credit for State Death Taxes Repealed
2018	\$4,417,800	\$11,180,000	Credit for State Death Taxes Repealed
2017	\$2,141,800	\$5,490,000	Credit for State Death Taxes Repealed
2016	\$2,125,800	\$5,450,000	Credit for State Death Taxes Repealed
2015	\$2,117,800	\$5,430,000	Credit for State Death Taxes Repealed
2014	\$2,081,800	\$5,340,000	Credit for State Death Taxes Repealed
2013	\$2,045,800	\$5,250,000	Credit for State Death Taxes Repealed
2012	\$1,772,800	\$5,120,000	Credit for State Death Taxes Repealed
2010 and 2011	\$1,730,800	\$5,000,000	Credit for State Death Taxes Repealed
2009	\$1,455,800	\$3,500,000	Credit for State Death Taxes Repealed
2006 - 2008	\$780,800	\$2,000,000	Credit for State Death Taxes Repealed
2005	\$555,800	\$1,500,000	Credit for State Death Taxes Repealed
2004	\$555,800	\$1,500,000	\$1,537,097

Exhibit 3.11.106-29 (Cont. 1) (01-05-2024)**Estate and Gift Tax Facts**

Decedent's Dying in	Applicable Credit Amount	Basic Exclusion Amount	Exclusion Amount with State Tax Credit
2003	\$345,800	\$1,000,000	\$1,043,456
2002	\$345,800	\$1,000,000	\$1,067,664
2000 and 2001	\$220,550	\$675,000	\$727,174
1999	\$211,300	\$650,000	\$698,485
1998	\$202,050	\$625,000	\$670,455
1987 - 1997	\$192,800	\$600,000	\$642,424

Gift Tax chart for Applicable Credit Amount and Basic Exclusion Amount

Gifts Made In:	Applicable Credit Amount	Basic Exclusion Amount
2024	5,389,800	\$13,610,000
2023	\$5,113,800	\$12,920,000
2022	\$4,769,800	\$12,060,000
2021	\$4,625,800	\$11,700,000
2020	\$4,577,800	\$11,580,000
2019	\$4,505,800	\$11,400,000
2018	\$4,417,800	\$11,180,000
2017	\$2,141,800	\$5,490,000
2016	\$2,125,800	\$5,450,000
2015	\$2,117,800	\$5,430,000
2014	\$2,081,800	\$5,340,000
2013	\$2,045,800	\$5,250,000
2012	\$1,772,800	\$5,120,000
2011	\$1,730,800	\$5,000,000
2010	\$330,800	\$1,000,000
2002 - 2009	\$345,800	\$1,000,000
2000 and 2001	\$220,550	\$675,000
1999	\$211,300	\$650,000
1998	\$202,050	\$625,000
1987 - 1997	\$192,800	\$600,000

Exhibit 3.11.106-29 (Cont. 2) (01-05-2024)
Estate and Gift Tax Facts

Generation-Skipping Transfer (GST) Tax

GST Transfers In:	Exemption
2024	\$13,610,000
2023	\$12,920,000
2022	\$12,060,000
2021	\$11,700,000
2020	\$11,580,000
2019	\$11,400,000
2018	\$11,180,000
2017	\$5,490,000
2016	\$5,450,000
2015	\$5,430,000
2014	\$5,340,000
2013	\$5,250,000
2012	\$5,120,000
2011	\$5,000,000
2010	No GST tax on direct skips, taxable distributions and taxable terminations in 2010
2009	\$3,500,000
2006 - 2008	\$2,000,000
2004 and 2005	\$1,500,000
2003	\$1,120,000
2002	\$1,100,000
2001	\$1,060,000
2000	\$1,030,000
1999	\$1,010,000
1990 - 1998	\$1,000,000
1986 - 1989	\$1,000,000

Gift Tax Annual Exclusion

Gifts Made In	Annual Exclusion
2024	\$18,000
2023	\$17,000

Exhibit 3.11.106-29 (Cont. 3) (01-05-2024)
Estate and Gift Tax Facts

Gifts Made In	Annual Exclusion
2022	\$16,000
2018 - 2021	\$15,000
2013 - 2017	\$14,000
2009 - 2012	\$13,000
2006 - 2008	\$12,000
2002 - 2005	\$11,000
1982 - 2001	\$10,000
1981 and Prior	\$3,000

Foreign Spouse Annual Exclusion

Tax Year	Amount
2024	\$185,000
2023	\$175,000
2022	\$164,000
2021	\$159,000
2020	\$157,000
2019	\$155,000
2018	\$152,000
2017	\$149,000
2016	\$148,000
2015	\$147,000
2014	\$145,000
2013	\$143,000
2012	\$139,000
2011	\$136,000
2010	\$134,000
2009	\$133,000
2008	\$128,000
2007	\$125,000
2006	\$120,000
2005	\$117,000

Exhibit 3.11.106-29 (Cont. 4) (01-05-2024)
Estate and Gift Tax Facts

Tax Year	Amount
2004	\$114,000
2003	\$112,000
2002	\$110,000
2001	\$106,000
2000	\$103,000
1999	\$101,000
1998	\$100,000