

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

(Rev. August 2013)

## Estate of nonresident not a citizen of the United States

Department of the Treasury  
Internal Revenue Service

To be filed for decedents dying after December 31, 2011.

▶ Information about Form 706-NA and its separate instructions is at [www.irs.gov/form706na](http://www.irs.gov/form706na).

Attach supplemental documents and translations. Show amounts in U.S. dollars.

### Part I Decedent, Executor, and Attorney

|  |  |  |  |  |  |
|--|--|--|--|--|--|
| <b>1a</b> Decedent's first (given) name and middle initial |  | <b>b</b> Decedent's last (family) name   |  | <b>2</b> U.S. taxpayer ID number (if any)  |  |
| <b>3</b> Place of death                                    |  | <b>4</b> Domicile at time of death   |  | <b>5</b> Citizenship (nationality)   |  |
| <b>6</b> Date of death                                     |  | <b>7a</b> Date of birth  |  | <b>b</b> Place of birth  |  |
| <b>8</b> Business or occupation                            |  | <b>9a</b> Name of executor   |  | <b>10a</b> Name of attorney for estate   |  |
| <b>In United States</b>                                    |  | <b>b</b> Address   |  | <b>b</b> Address   |  |
| <b>Outside United States</b>                               |  | <b>11a</b> Name of executor  |  | <b>12a</b> Name of attorney for estate   |  |
|  |  | <b>b</b> Address (City or town, state or province, country, and ZIP or foreign postal code.) |  | <b>b</b> Address (City or town, state or province, country, and ZIP or foreign postal code.) |  |

### Part II Tax Computation

|  |           |           |
|--|-----------|-----------|
| <b>1</b> Taxable estate from Schedule B, line 9 . . . . .  |           | <b>1</b>  |
| <b>2</b> 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) . . . . . |           | <b>2</b>  |
| <b>3</b> Total. Add lines 1 and 2 . . . . .  |           | <b>3</b>  |
| <b>4</b> Tentative tax on the amount on line 3 (see instructions) . . . . .  |           | <b>4</b>  |
| <b>5</b> Tentative tax on the amount on line 2 (see instructions) . . . . .  |           | <b>5</b>  |
| <b>6</b> Gross estate tax. Subtract line 5 from line 4 . . . . .   |           | <b>6</b>  |
| <b>7</b> Unified credit. Enter smaller of line 6 amount or maximum allowed (see instructions) . . . . .  |           | <b>7</b>  |
| <b>8</b> Balance. Subtract line 7 from line 6 . . . . .  |           | <b>8</b>  |
| <b>9</b> Other credits (see instructions) . . . . .  | <b>9</b>  |           |
| <b>10</b> Credit for tax on prior transfers. Attach Schedule Q, Form 706 . . . . .   | <b>10</b> |           |
| <b>11</b> Total. Add lines 9 and 10 . . . . .  |           | <b>11</b> |
| <b>12</b> Net estate tax. Subtract line 11 from line 8 . . . . .   |           | <b>12</b> |
| <b>13</b> Total generation-skipping transfer tax. Attach Schedule R, Form 706 . . . . .  |           | <b>13</b> |
| <b>14 Total transfer taxes.</b> Add lines 12 and 13 . . . . .  |           | <b>14</b> |
| <b>15</b> Earlier payments. See instructions and attach explanation . . . . .  |           | <b>15</b> |
| <b>16</b> Balance due. Subtract line 15 from line 14 (see instructions) . . . . .  |           | <b>16</b> |

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 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. 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    |

|                               |                            |                      |      |   |              |
|-------------------------------|----------------------------|----------------------|------|---|--------------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN         |
|                               | Firm's name ▶              |                      |      |   | Firm's EIN ▶ |
|                               | Firm's address ▶           |                      |      |   | Phone no.    |

**Part III General Information**

|   |  | Yes                             | No                                     |   |  | Yes | No |
|---|--|---------------------------------|--|---|--|-----|----|
| <b>1a</b>   | Did the decedent die testate? . . . . .  |                                 |  | <b>7</b>                                      | 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)? . . . . .<br><i>If "Yes," attach Schedule G, Form 706.</i> |     |    |
| <b>b</b>  | Were letters testamentary or of administration granted for the estate? . . . . .<br><i>If granted to persons other than those filing the return, include names and addresses on page 1.</i>  |                                 |  |   |  |     |    |
| <b>2</b>  | Did the decedent, at the time of death, own any:   |                                 |  | <b>8</b>                                      | 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? . . . . .<br><i>If "Yes," attach Schedule G, Form 706.</i>                                 |     |    |
| <b>a</b>  | Real property located in the United States? . . . . .  |                                 |  |   |  |     |    |
| <b>b</b>  | U.S. corporate stock? . . . . .  |                                 |  |   |  |     |    |
| <b>c</b>  | Debt obligations of (1) a U.S. person, or (2) the United States, a state or any political subdivision, or the District of Columbia? . . . . .  |                                 |  |   |  |     |    |
| <b>d</b>  | Other property located in the United States? . . . . .   |                                 |  | <b>9</b>                                      | At the date of death, did the decedent:<br><b>a</b> Have a general power of appointment over any property located in the United States? . . . . .<br><b>b</b> Or, at any time, exercise or release the power?<br><i>If "Yes" to either a or b, attach Schedule H, Form 706.</i>                            |     |    |
| <b>3</b>  | Was the decedent engaged in business in the United States at the date of death? . . . . .  |                                 |  |   |  |     |    |
| <b>4</b>  | 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?  |                                 |  | <b>10a</b>                                    | Have federal gift tax returns ever been filed? . . . . .   |     |    |
| <b>5</b>  | 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? . . . . .<br><i>If "Yes," attach Schedule E, Form 706.</i> |                                 |  |   |  |     |    |
| <b>6a</b>   | Had the decedent ever been a citizen or resident of the United States (see instructions)? . . . . .  |                                 |  | <b>11</b>                                     | 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? . . . . .<br><i>If "Yes," attach Schedules R and/or R-1, Form 706.</i>   |     |    |
| <b>b</b>  | If "Yes," did the decedent lose U.S. citizenship or residency within 10 years of death? (see instructions)   |                                 |  |   |  |     |    |
| <b>Schedule A. Gross Estate in the United States</b> (see instructions)   |  |                                 |  |   |  | Yes | No |
| 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)? ▶  |  |                                 |  |   |  |     |    |
| <i>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.</i> |  |                                 |  |   |  |     |    |
| (a)<br>Item no.   | (b)<br>Description of property and securities<br>For securities, give CUSIP number   | (c)<br>Alternate valuation date | (d)<br>Alternate value in U.S. dollars | (e)<br>Value at date of death in U.S. dollars |  |     |    |
| <i>(If you need more space, attach additional sheets of same size.)</i>   |  |                                 |  |   |  |     |    |
| <b>Total</b> . . . . .  |  |                                 |  |   |  |     |    |

**Schedule B. Taxable Estate**

**Caution. You must document lines 2 and 4 for the deduction on line 5 to be allowed.**

|          |  |          |  |
|----------|--|----------|--|
| <b>1</b> | Gross estate in the United States (Schedule A total) . . . . .   | <b>1</b> |  |
| <b>2</b> | Gross estate outside the United States (see instructions) . . . . .  | <b>2</b> |  |
| <b>3</b> | Entire gross estate wherever located. Add amounts on lines 1 and 2 . . . . .   | <b>3</b> |  |
| <b>4</b> | Amount of funeral expenses, administration expenses, decedent's debts, mortgages and liens, and losses during administration. Attach itemized schedule. (see instructions) . . . . . | <b>4</b> |  |
| <b>5</b> | Deduction for expenses, claims, etc. Divide line 1 by line 3 and multiply the result by line 4 . . . . .   | <b>5</b> |  |
| <b>6</b> | Charitable deduction (attach Schedule O, Form 706) and marital deduction (attach Schedule M, Form 706, and computation) . . . . .  | <b>6</b> |  |
| <b>7</b> | State death tax deduction (see instructions) . . . . .   | <b>7</b> |  |
| <b>8</b> | Total deductions. Add lines 5, 6, and 7 . . . . .  | <b>8</b> |  |
| <b>9</b> | Taxable estate. Subtract line 8 from line 1. Enter here and on line 1 of Part II . . . . .   | <b>9</b> |  |