IRS

The form you are looking for begins on the next page of this file. Before viewing it, please see the important update information below.

New Mailing Addresses

Addresses for mailing certain forms have changed since the forms were last published. The new mailing addresses are shown below.

Mailing address for **Forms 706-A, 706-GS(D), 706-GS(T), 706-NA, 706-QDT, 8612, 8725, 8831, 8842, 8892, 8924, 8928:**

Department of the Treasury
Internal Revenue Service Center
Kansas City, MO 64999

Mailing address for **Forms 2678, 8716, 8822-B, 8832, 8855:**

Taxpayers in the States Below	**Mail the Form to This Address**
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana,Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201

This update supplements these forms’ instructions. Filers should rely on this update for the changes described, which will be incorporated into the next revision of the forms’ instructions.

Form **706-QDT**
(Rev. August 2014)
Department of the Treasury
Internal Revenue Service

U.S. Estate Tax Return for Qualified Domestic Trusts

Calendar Year -------------

▶ **Information about Form 706-QDT and its separate instructions is at *www.irs.gov/form706qdt*.**

OMB No. 1545-1212

Part I General Information

1a Name of surviving spouse (see *Definitions* in the instructions)	**1b** TIN of surviving spouse
2a Name of trustee/designated filer (see instructions)	**2b** SSN or EIN of trustee/designated filer
2c Address of trustee/designated filer	
3a Surviving spouse's date of death (if applicable)	**3b** Surviving spouse's current marital status

4a Name of decedent	**4b** SSN of decedent	**4c** Decedent's date of death

Part II Elections by the Trustee/Designated Filer (see instructions)

	Please check the "Yes" or "No" box for each question.	**Yes**	**No**
1	Do you elect alternate valuation?		
2	Do you elect special use valuation?		
	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?		
	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 Code 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**	
2	Value of taxable trust property at date of death (if applicable) (total from Part III of Schedule A)	**2**	
3	Add lines 1 and 2	**3**	
4	Charitable and marital deductions. See Schedule B instructions (total from col. d, Part IV of Sch. A)	**4**	
5	Net tentative taxable amount. Subtract line 4 from line 3	**5**	
6	Prior taxable events (total from Part I of Schedule A)	**6**	
7	Taxable estate of the decedent. See instructions	**7**	
8	Add lines 6 and 7	**8**	
9	Add lines 5 and 8	**9**	
10	Recomputation of decedent's estate tax based on the amount on line 9. See instructions. Attach computation	**10**	
11	Recomputation of decedent's estate tax based on the amount on line 8. See instructions. Attach computation	**11**	
12	Net estate tax. Subtract line 11 from line 10	**12**	
13	Payment made with request for extension, if any, and credit under section 2056A(b)(2)(B)(ii)	**13**	
14	**Tax due.** (If the amount on line 12 exceeds the amount on line 13, enter the difference here.) ▶	**14**	
15	**Overpayment.** (If the amount on line 13 exceeds the amount on line 12, enter the difference here.)	**15**	

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 ▶ ______________________ ▶ ______________ 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.	

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** ▶			

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** ▶			

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** ▶					

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 ▶			

Schedule B To be completed by trustee.

Part I General Information (see instructions)

1a Name of trust		**1b** EIN of trust
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** . . . . ▶

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 . . . . ▶

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
Total . . . . ▶			

Part V Marital Deductions

a Item No.	b Description of Property Interests Passing to Spouse	c Value
Total . . . . ▶		

Part VI Charitable Deductions

a Item No.	b Description	c Name and Address of Beneficiary	d Character of Institution	e Amount
Total . . . . ▶				