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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at IRS.gov/form1040; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at IRS.gov/schedulea. If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the Comment on Tax Forms and Publications page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Form **706**

(Rev. August 2013)

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, 2012.**

▶ **Information about Form 706 and its separate instructions is at *www.irs.gov/form706*.**

OMB No. 1545-0015

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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 City, town, or post office; county; state or province; country; and ZIP or foreign postal code.	**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 or province; country; and ZIP or foreign postal code) and phone no.		
6a Name of executor (see instructions)			
6c Executor's social security number (see instructions)			Phone no.

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 ▶ ☐ and attach 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 20.2010-2T(a) (7)(ii), check here ▶ ☐

Part 2—Tax Computation

1	Total gross estate less exclusion (from Part 5—Recapitulation, item 13)			**1**	
2	Tentative total allowable deductions (from Part 5—Recapitulation, item 24)			**2**	
3a	Tentative taxable estate (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 (see instructions)			**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 (see instructions)			**7**	
8	Gross estate tax (subtract line 7 from line 6)			**8**	
9a	Basic exclusion amount	**9a**			
9b	Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6—Portability of Deceased Spousal Unused Exclusion)	**9b**			
9c	Applicable exclusion amount (add lines 9a and 9b)	**9c**			
9d	Applicable credit amount (tentative tax on the amount in 9c from Table A in the instructions)	**9d**			
10	Adjustment to applicable credit amount (May not exceed $6,000. See instructions.)	**10**			
11	Allowable applicable credit amount (subtract line 10 from line 9d)			**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**	

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	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. 8-2013)

Estate of: | **Decedent's social security number**

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.

Please check "Yes" or "No" box for each question (see instructions).

			Yes	No
1	Do you elect alternate valuation?	1		
2	Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1	2		
3	Do you elect to pay the taxes in installments as described in section 6166? If "Yes," you must attach the additional information described 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 ☐ attorney/ ☐ certified public accountant/ ☐ 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 ▶ ☐ and state decedent's former business or occupation.

3a Marital status of the decedent at time of death:
☐ Married ☐ Widow/widower ☐ Single ☐ Legally separated ☐ 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			

If you answer "Yes" to any of the following questions, you must attach additional information as described.		Yes	No
6	Is the estate filing a protective claim for refund? If "Yes," complete and attach two copies of Schedule PC for each claim.		
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?		

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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 lines 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		

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Part 5—Recapitulation.

Note. If estimating the value of one or more assets pursuant to the special rule of Reg. section 20.2010-2T(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 20.2010-2T(a)(7)(ii)	10		
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 20.2010-2T(a)(7)(ii)	23	
24	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2 of the Tax Computation	24	

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 deceased spousal unused exclusion (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.

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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. QDOT

	Yes	No
Are any assets of the estate being transferred to a qualified domestic trust (QDOT)?	☐	☐

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 9c, Part 2—Tax Computation	1		
2	Reserved	2		
3	Enter the value of the cumulative lifetime gifts on which tax was paid or payable (see instructions)	3		
4	Add lines 1 and 3	4		
5	Enter amount from line 10, Part 2—Tax Computation	5		
6	Divide amount on line 5 by 40% (0.40) (do not enter less than zero)	6		
7	Subtract line 6 from line 4	7		
8	Enter the amount from line 5, Part 2– Tax Computation	8		
9	Subtract line 8 from line 7 (do not enter less than zero)	9		
10	DSUE amount portable to surviving spouse (Enter lesser of line 9 or line 9a, Part 2 – Tax Computation)	10		

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							
		☐	☐				
Part 2 — DSUE RECEIVED FROM OTHER PREDECEASED SPOUSE(S) AND USED BY DECEDENT							
		☐	☐				
		☐	☐				
		☐	☐				
		☐	☐				
		☐	☐				
		☐	☐				
		☐	☐				
		☐	☐				
		☐	☐				
		☐	☐				
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 ▶ _____

Estate of:

Decedent's social security number

SCHEDULE A—Real Estate

- For jointly owned property that must be disclosed on Schedule E, see instructions.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under sections 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

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Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
Total from continuation schedules or additional statements attached to this schedule . . .				
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 1.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

Decedent's social security number

SCHEDULE A-1—Section 2032A Valuation

Part 1. Type of election (Before making an election, see the checklist in the instructions):

☐ **Protective election (Regulations section 20.2032A-8(b)).** Complete Part 2, line 1, and column A of lines 3 and 4. (see instructions)

☐ **Regular election.** Complete all of Part 2 (including line 11, if applicable) and Part 3. (see instructions)

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Before completing Schedule A-1, see the instructions for the information and documents that must be included to make a valid election.

The election is not valid unless the agreement (that is, *Part 3. Agreement to Special Valuation Under Section 2032A):*

- Is signed by each qualified heir with an interest in the specially valued property and
- Is attached to this return when it is filed.

Part 2. Notice of election (Regulations section 20.2032A-8(a)(3))

Note. All real property entered on lines 2 and 3 must also be entered on Schedules A, E, F, G, or H, as applicable.

1 Qualified use—check one ▶ ☐ Farm used for farming, or
☐ Trade or business other than farming

2 Real property used in a qualified use, passing to qualified heirs, and to be specially valued on this Form 706.

A Schedule and item number from Form 706	**B** Full value (without section 2032A(b)(3)(B) adjustment)	**C** Adjusted value (with section 2032A (b)(3)(B) adjustment)	**D** Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
Totals			

Attach a legal description of all property listed on line 2.

Attach copies of appraisals showing the column B values for all property listed on line 2.

3 Real property used in a qualified use, passing to qualified heirs, but not specially valued on this Form 706.

A Schedule and item number from Form 706	**B** Full value (without section 2032A(b)(3)(B) adjustment)	**C** Adjusted value (with section 2032A (b)(3)(B) adjustment)	**D** Value based on qualified use (without section 2032A(b)(3)(B) adjustment)
Totals			

If you checked "Regular election," you must attach copies of appraisals showing the column B values for all property listed on line 3.

(continued on next page)

4 Personal property used in a qualified use and passing to qualified heirs.

A Schedule and item number from Form 706	B Adjusted value (with section 2032A (b)(3)(B) adjustment)	A (continued) Schedule and item number from Form 706	B (continued) Adjusted value (with section 2032A (b)(3)(B) adjustment)
		"Subtotal" from Col. B, below left	
Subtotal		**Total adjusted value** . . .	

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5 Enter the value of the total gross estate as adjusted under section 2032A(b)(3)(A). ▶

6 **Attach a description of the method used to determine the special value based on qualified use.**

7 Did the decedent and/or a member of his or her family own all property listed on line 2 for at least 5 of the 8 years immediately preceding the date of the decedent's death? . . . . . ☐ **Yes** ☐ **No**

8 Were there any periods during the 8-year period preceding the date of the decedent's death during which the decedent or a member of his or her family:

		Yes	No
a	Did not own the property listed on line 2?	☐	☐
b	Did not use the property listed on line 2 in a qualified use?	☐	☐
c	Did not materially participate in the operation of the farm or other business within the meaning of section 2032A(e)(6)?	☐	☐

If you answered "Yes" to any of the above, attach a statement listing the periods. If applicable, describe whether the exceptions of sections 2032A(b)(4) or (5) are met.

9 **Attach affidavits describing the activities constituting material participation and the identity and relationship to the decedent of the material participants.**

10 Persons holding interests. Enter the requested information for each party who received any interest in the specially valued property. **(Each of the qualified heirs receiving an interest in the property must sign the agreement, to be found on Part 3 of this Schedule A-1, and the agreement must be filed with this return.)**

	Name	Address
A		
B		
C		
D		
E		
F		
G		
H		

	Identifying number	Relationship to decedent	Fair market value	Special-use value
A				
B				
C				
D				
E				
F				
G				
H				

You must attach a computation of the GST tax savings attributable to direct skips for each person listed above who is a skip person. (see instructions)

11 **Woodlands election.** Check here ▶ ☐ if you wish to make a Woodlands election as described in section 2032A(e)(13). Enter the schedule and item numbers from Form 706 of the property for which you are making this election ▶ _____

Attach a statement explaining why you are entitled to make this election. The IRS may issue regulations that require more information to substantiate this election. You will be notified by the IRS if you must supply further information.

Part 3. Agreement to Special Valuation Under Section 2032A

Estate of:	Decedent's social security number

There cannot be a valid election unless:

- The agreement is executed by each one of the qualified heirs and
- The agreement is included with the estate tax return when the estate tax return is filed.

We (list all qualified heirs)

_____

_____,

being all the qualified heirs and (list all other persons having an interest in the property required to sign this agreement)

_____

_____,

being all other parties having interests in the property which is qualified real property and which is valued under section 2032A of the Internal Revenue Code, do hereby approve of the election made by _____, Executor/Administrator of the estate of _____,

pursuant to section 2032A to value said property on the basis of the qualified use to which the property is devoted and do hereby enter into this agreement pursuant to section 2032A(d).

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The undersigned agree and consent to the application of subsection (c) of section 2032A with respect to all the property described on Form 706, Schedule A-1, Part 2, line 2, attached to this agreement. More specifically, the undersigned heirs expressly agree and consent to personal liability under subsection (c) of 2032A for the additional estate and GST taxes imposed by that subsection with respect to their respective interests in the above-described property in the event of certain early dispositions of the property or early cessation of the qualified use of the property. It is understood that if a qualified heir disposes of any interest in qualified real property to any member of his or her family, such member may thereafter be treated as the qualified heir with respect to such interest upon filing a Form 706-A, United States Additional Estate Tax Return, and a new agreement.

The undersigned interested parties who are not qualified heirs consent to the collection of any additional estate and GST taxes imposed under section 2032A(c) from the specially valued property.

If there is a disposition of any interest which passes, or has passed to him or her, or if there is a cessation of the qualified use of any specially valued property which passes or passed to him or her, each of the undersigned heirs agrees to file a Form 706-A, and pay any additional estate and GST taxes due within 6 months of the disposition or cessation.

It is understood by all interested parties that this agreement is a condition precedent to the election of special-use valuation under section 2032A and must be executed by every interested party even though that person may not have received the estate (or GST) tax benefits or be in possession of such property.

Each of the undersigned understands that by making this election, a lien will be created and recorded pursuant to section 6324B of the Code on the property referred to in this agreement for the adjusted tax differences with respect to the estate as defined in section 2032A(c)(2)(C).

As the interested parties, the undersigned designate the following individual as their agent for all dealings with the Internal Revenue Service concerning the continued qualification of the specially valued property under section 2032A and on all issues regarding the special lien under section 6324B. The agent is authorized to act for the parties with respect to all dealings with the Internal Revenue Service on matters affecting the qualified real property described earlier. This includes the authorization:

- To receive confidential information on all matters relating to continued qualification under section 2032A of the specially valued real property and on all matters relating to the special lien arising under section 6324B;
- To furnish the Internal Revenue Service with any requested information concerning the property;
- To notify the Internal Revenue Service of any disposition or cessation of qualified use of any part of the property;
- To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest;
- To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund; and
- To execute closing agreements under section 7121.

(continued on next page)

Part 3. Agreement to Special Valuation Under Section 2032A *(continued)*

Estate of:

Decedent's social security number

- Other acts (specify) ► _____

By signing this agreement, the agent agrees to provide the Internal Revenue Service with any requested information concerning this property and to notify the Internal Revenue Service of any disposition or cessation of the qualified use of any part of this property.

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Name of Agent	Signature	Address

The property to which this agreement relates is listed in Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, and in the Notice of Election, along with its fair market value according to section 2031 of the Code and its special-use value according to section 2032A. The name, address, social security number, and interest (including the value) of each of the undersigned in this property are as set forth in the attached Notice of Election.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands at _____ ,

this _____ day of _____ .

SIGNATURES OF EACH OF THE QUALIFIED HEIRS:

Signature of qualified heir	Signature of qualified heir
Signature of qualified heir	Signature of qualified heir
Signature of qualified heir	Signature of qualified heir
Signature of qualified heir	Signature of qualified heir
Signature of qualified heir	Signature of qualified heir
Signature of qualified heir	Signature of qualified heir

Signatures of other interested parties

Signatures of other interested parties

Estate of:

Decedent's social security number

SCHEDULE B—Stocks and Bonds

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last four columns.

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Item number	Description, including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN.	CUSIP number or EIN, where applicable	Unit value	Alternate valuation date	Alternate value	Value at date of death
1						
	Total from continuation schedules (or additional statements) attached to this schedule . . .					
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 2.)					

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

Decedent's social security number

SCHEDULE C—Mortgages, Notes, and Cash

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

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Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	Total from continuation schedules (or additional statements) attached to this schedule . .			
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 3.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

Decedent's social security number

SCHEDULE D—Insurance on the Decedent's Life

You must list all policies on the life of the decedent and attach a Form 712 for each policy.

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

DRAFT AS OF October 23, 2013 DO NOT FILE

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	Total from continuation schedules (or additional statements) attached to this schedule . .			
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 4.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

Decedent's social security number

SCHEDULE E—Jointly Owned Property

(If you elect section 2032A valuation, you must complete Schedule E and Schedule A-1.)

PART 1. Qualified Joint Interests—Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants (Section 2040(b)(2))

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Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
1					
	Total from continuation schedules (or additional statements) attached to this schedule				
1a	Totals		1a		
1b	Amounts included in gross estate (one-half of line **1a**)		1b		

PART 2. All Other Joint Interests

2a State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached statement.

	Name	Address (number and street, city, state, and ZIP code)
A.		
B.		
C.		

Item number	Enter letter for co-tenant	Description (including alternate valuation date if any). For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Percentage includible	Includible alternate value	Includible value at date of death
1						
		Total from continuation schedules (or additional statements) attached to this schedule				
2b		Total other joint interests		2b		
3		**Total includible joint interests** (add lines 1b and 2b). Also enter on Part 5—Recapitulation, page 3, at item 5		3		

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

Decedent's social security number

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule

(For jointly owned property that must be disclosed on Schedule E, see instructions.)
(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

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Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

		Yes	No
1	Did the decedent own any works of art, items, or any collections whose artistic or collectible value at date of death exceeded $3,000? . . . . . If "Yes," submit full details on this schedule and attach appraisals.		
2	Has the decedent's estate, spouse, or any other person received (or will receive) any bonus or award as a result of the decedent's employment or death? . . . . . If "Yes," submit full details on this schedule.		
3	Did the decedent at the time of death have, or have access to, a safe deposit box? . . . . . If ''Yes,'' state location, and if held jointly by decedent and another, state name and relationship of joint depositor. If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.		

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
1					
	Total from continuation schedules (or additional statements) attached to this schedule . .				
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 6.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

Decedent's social security number

SCHEDULE G—Transfers During Decedent's Life

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

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Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate value	Value at date of death
A.	Gift tax paid or payable by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (section 2035(b))	X X X X X		
B.	Transfers includible under sections 2035(a), 2036, 2037, or 2038:			
1				
	Total from continuation schedules (or additional statements) attached to this schedule . .			
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 7.)			

SCHEDULE H—Powers of Appointment

(Include "5 and 5 lapsing" powers (section 2041(b)(2)) held by the decedent.)
(If you elect section 2032A valuation, you must complete Schedule H and Schedule A-1.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
	Total from continuation schedules (or additional statements) attached to this schedule . . .			
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 8.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

Decedent's social security number

SCHEDULE I—Annuities

Note. Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984 (see instructions).

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

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A Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in section 2039(f)(2) (as in effect before its repeal by the Deficit Reduction Act of 1984)? . . . . . **Yes** ☐ **No** ☐

If "Yes," you must attach the information required by the instructions.

Item number	Description. Show the entire value of the annuity before any exclusions	Alternate valuation date	Includible alternate value	Includible value at date of death
1				
	Total from continuation schedules (or additional statements) attached to this schedule . .			
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 9.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

Decedent's social security number

SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

▶ Use Schedule PC to make a protective claim for refund due to an expense not currently deductible. For such a claim, report the expense on Schedule J but without a value in the last column.

Note. Do not list expenses of administering property not subject to claims on this schedule. To report those expenses, see instructions.

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041, U.S. Income Tax Return for Estates and Trusts, if a waiver is filed to forgo the deduction on Form 706 (see Instructions for Form 1041).

	Yes	No
Are you aware of any actual or potential reimbursement to the estate for any expense claimed as a deduction on this schedule?	☐	☐
If "Yes," attach a statement describing the expense(s) subject to potential reimbursement. (see instructions)		

Item number	Description	Expense amount	Total amount
	A. Funeral expenses:		
1			
	Total funeral expenses . . . . . ▶		

B. Administration expenses:

1	Executors' commissions—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)	
2	Attorney fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.) . . .	
3	Accountant fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.) . .	

		Expense amount	
	4 Miscellaneous expenses:		
	Total miscellaneous expenses from continuation schedules (or additional statements) attached to this schedule		
	Total miscellaneous expenses . . . . . ▶		
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 14.) . . . . . ▶		

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

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Estate of:

Decedent's social security number

SCHEDULE K—Debts of the Decedent, and Mortgages and Liens

► **Use Schedule PC to make a protective claim for refund due to a claim not currently deductible. For such a claim, report the expense on Schedule K but without a value in the last column.**

	Yes	No
Are you aware of any actual or potential reimbursement to the estate for any debt of the decedent, mortgage, or lien claimed as a deduction on this schedule?	☐	☐
If "Yes," attach a statement describing the items subject to potential reimbursement. (see instructions)		
Are any of the items on this schedule deductible under Reg. section 20.2053-4(b) and Reg. section 20.2053-4(c)?	☐	☐
If "Yes," attach a statement indicating the applicable provision and documenting the value of the claim.		

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Item number	Debts of the Decedent—Creditor and nature of debt, and allowable death taxes	Amount
1		
	Total from continuation schedules (or additional statements) attached to this schedule	
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 15.)	

Item number	Mortgages and Liens—Description	Amount
1		
	Total from continuation schedules (or additional statements) attached to this schedule	
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 16.)	

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

Decedent's social security number

SCHEDULE L—Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims

► Use Schedule PC to make a protective claim for refund due to an expense not currently deductible. For such expenses, report the expense on Schedule L but without a value in the last column.

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Item number	Net losses during administration (**Note.** Do not deduct losses claimed on a federal income tax return.)	Amount
1		
	Total from continuation schedules (or additional statements) attached to this schedule	
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 19.)	

Item number	Expenses incurred in administering property not subject to claims. (Indicate whether estimated, agreed upon, or paid.)	Amount
1		
	Total from continuation schedules (or additional statements) attached to this schedule	
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 20.)	

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

Decedent's social security number

SCHEDULE M—Bequests, etc., to Surviving Spouse

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entry in the last column.

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			Yes	No
1	Did any property pass to the surviving spouse as a result of a qualified disclaimer? . . . . . If "Yes," attach a copy of the written disclaimer required by section 2518(b).	1		
2a	In what country was the surviving spouse born? _____			
b	What is the surviving spouse's date of birth? _____			
c	Is the surviving spouse a U.S. citizen?	2c		
d	If the surviving spouse is a naturalized citizen, when did the surviving spouse acquire citizenship?			
e	If the surviving spouse is not a U.S. citizen, of what country is the surviving spouse a citizen? _____			
3	**Election Out of QTIP Treatment of Annuities.** Do you elect under section 2056(b)(7)(C)(ii) not to treat as qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under section 2056(b)(7)(C)? (see instructions) . .	3		

Item number	Description of property interests passing to surviving spouse. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Amount
	QTIP property:	
A1		
	All other property:	
B1		
	Total from continuation schedules (or additional statements) attached to this schedule	

4	**Total** amount of property interests listed on Schedule M		4	
5a	Federal estate taxes payable out of property interests listed on Schedule M . . .	5a		
b	Other death taxes payable out of property interests listed on Schedule M	5b		
c	Federal and state GST taxes payable out of property interests listed on Schedule M	5c		
d	Add items 5a, 5b, and 5c		5d	
6	Net amount of property interests listed on Schedule M (subtract 5d from 4). Also enter on Part 5—Recapitulation, page 3, at item 21		6	

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

Decedent's social security number

SCHEDULE O—Charitable, Public, and Similar Gifts and Bequests

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entry in the last column.

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		Yes	No
1a	If the transfer was made by will, has any action been instituted to contest or have interpreted any of its provisions affecting the charitable deductions claimed in this schedule? . . . . . If "Yes," full details must be submitted with this schedule.	☐	☐
b	According to the information and belief of the person or persons filing this return, is any such action planned? . If "Yes," full details must be submitted with this schedule.	☐	☐
2	Did any property pass to charity as the result of a qualified disclaimer? . . . . . If "Yes," attach a copy of the written disclaimer required by section 2518(b).	☐	☐

Item number	Name and address of beneficiary	Character of institution	Amount
1			
Total from continuation schedules (or additional statements) attached to this schedule			

3	Total		**3**	
4a	Federal estate tax payable out of property interests listed above	**4a**		
b	Other death taxes payable out of property interests listed above	**4b**		
c	Federal and state GST taxes payable out of property interests listed above .	**4c**		
d	Add items 4a, 4b, and 4c		**4d**	
5	Net value of property interests listed above (subtract 4d from 3). Also enter on Part 5—Recapitulation, page 3, at item 22		**5**	

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

Decedent's social security number

SCHEDULE P—Credit for Foreign Death Taxes

List all foreign countries to which death taxes have been paid and for which a credit is claimed on this return.

If a credit is claimed for death taxes paid to more than one foreign country, compute the credit for taxes paid to one country on this sheet and attach a separate copy of Schedule P for each of the other countries.

The credit computed on this sheet is for the _____ (Name of death tax or taxes) _____ imposed in _____ (Name of country)

Credit is computed under the _____ (Insert title of treaty or statute)

Citizenship (nationality) of decedent at time of death

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(All amounts and values must be entered in United States money.)

1	Total of estate, inheritance, legacy, and succession taxes imposed in the country named above attributable to property situated in that country, subjected to these taxes, and included in the gross estate (as defined by statute)	1	
2	Value of the gross estate (adjusted, if necessary, according to the instructions)	2	
3	Value of property situated in that country, subjected to death taxes imposed in that country, and included in the gross estate (adjusted, if necessary, according to the instructions)	3	
4	Tax imposed by section 2001 reduced by the total credits claimed under sections 2010 and 2012 (see instructions)	4	
5	Amount of federal estate tax attributable to property specified at item 3. (Divide item 3 by item 2 and multiply the result by item 4.)	5	
6	Credit for death taxes imposed in the country named above (the smaller of item 1 or item 5). Also enter on line 13 of Part 2—Tax Computation	6	

SCHEDULE Q—Credit for Tax on Prior Transferors

Part 1. Transferor Information

	Name of transferor	Social security number	IRS office where estate tax return was filed	Date of death
A				
B				
C				

Check here ▶ ☐ if section 2013(f) (special valuation of farm, etc., real property) adjustments to the computation of the credit were made (see instructions).

Part 2. Computation of Credit (see instructions)

	Item	Transferor A	Transferor B	Transferor C	Total A, B, & C
1	Transferee's tax as apportioned (from worksheet, (line 7 ÷ line 8) × line 35 for each column)				
2	Transferor's tax (from each column of worksheet, line 20)				
3	Maximum amount before percentage requirement (for each column, enter amount from line 1 or 2, whichever is smaller)				
4	Percentage allowed (each column) (see instructions)	%	%	%	
5	Credit allowable (line 3 × line 4 for each column)				
6	TOTAL credit allowable (add columns A, B, and C of line 5). Enter here and on line 14 of Part 2—Tax Computation				

SCHEDULE R—Generation-Skipping Transfer Tax

Note. To avoid application of the deemed allocation rules, Form 706 and Schedule R should be filed to allocate the GST exemption to trusts that may later have taxable terminations or distributions under section 2612 even if the form is not required to be filed to report estate or GST tax.

The GST tax is imposed on taxable transfers of interests in property located outside the United States as well as property located inside the United States. (see instructions)

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Part 1. GST Exemption Reconciliation (Section 2631) and Special QTIP Election (Section 2652(a)(3))

You no longer need to check a box to make a section 2652(a)(3) (special QTIP) election. If you list qualifying property in Part 1, line 9 below, you will be considered to have made this election. See instructions for details.

1	Maximum allowable GST exemption	1	
2	Total GST exemption allocated by the decedent against decedent's lifetime transfers	2	
3	Total GST exemption allocated by the executor, using Form 709, against decedent's lifetime transfers	3	
4	GST exemption allocated on line 6 of Schedule R, Part 2	4	
5	GST exemption allocated on line 6 of Schedule R, Part 3	5	
6	Total GST exemption allocated on line 4 of Schedule(s) R-1	6	
7	Total GST exemption allocated to *inter vivos* transfers and direct skips (add lines 2–6)	7	
8	GST exemption available to allocate to trusts and section 2032A interests (subtract line 7 from line 1)	8	

9 Allocation of GST exemption to trusts (as defined for GST tax purposes):

A Name of trust	B Trust's EIN (if any)	C GST exemption allocated on lines 2–6, above (see instructions)	D Additional GST exemption allocated (see instructions)	E Trust's inclusion ratio (optional—see instructions)

9D	**Total.** May not exceed line 8, above	9D	
10	GST exemption available to allocate to section 2032A interests received by individual beneficiaries (subtract line 9D from line 8). You must attach special-use allocation statement (see instructions)	10	

Estate of:

Decedent's social security number

Part 2. Direct Skips Where the Property Interests Transferred Bear the GST Tax on the Direct Skips

Name of skip person	Description of property interest transferred	Estate tax value

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1	Total estate tax values of all property interests listed above	1	
2	Estate taxes, state death taxes, and other charges borne by the property interests listed above	2	
3	GST taxes borne by the property interests listed above but imposed on direct skips other than those shown on this Part 2 (see instructions)	3	
4	Total fixed taxes and other charges (add lines 2 and 3)	4	
5	Total tentative maximum direct skips (subtract line 4 from line 1)	5	
6	GST exemption allocated	6	
7	Subtract line 6 from line 5	7	
8	GST tax due (divide line 7 by 3.5)	8	
9	Enter the amount from line 8 of Schedule R, Part 3	9	
10	**Total GST taxes payable by the estate** (add lines 8 and 9). Enter here and on line 17 of Part 2—Tax Computation	10	

Estate of:

Decedent's social security number

Part 3. Direct Skips Where the Property Interests Transferred Do Not Bear the GST Tax on the Direct Skips

Name of skip person	Description of property interest transferred	Estate tax value

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1	Total estate tax values of all property interests listed above	1	
2	Estate taxes, state death taxes, and other charges borne by the property interests listed above	2	
3	GST taxes borne by the property interests listed above but imposed on direct skips other than those shown on this Part 3 (see instructions)	3	
4	Total fixed taxes and other charges (add lines 2 and 3)	4	
5	Total tentative maximum direct skips (subtract line 4 from line 1)	5	
6	GST exemption allocated	6	
7	Subtract line 6 from line 5	7	
8	GST tax due (multiply line 7 by .40). Enter here and on Schedule R, Part 2, line 9	8	

SCHEDULE R-1 (Form 706)
(Rev. August 2013)
Department of the Treasury
Internal Revenue Service

Generation-Skipping Transfer Tax

Direct Skips From a Trust
Payment Voucher

OMB No. 1545-0015

Executor: File one copy with Form 706 and send two copies to the fiduciary. Do not pay the tax shown. See instructions for details.
Fiduciary: See instructions for details. Pay the tax shown on line 6.

Name of trust		**Trust's EIN**
Name and title of fiduciary	Name of decedent	
Address of fiduciary (number and street)	Decedent's SSN	Service Center where Form 706 was filed
City, state, and ZIP or postal code	Name of executor	
Address of executor (number and street)	City, state, and ZIP or postal code	
Date of decedent's death	Filing due date of Schedule R, Form 706 (with extensions)	

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Part 1. Computation of the GST Tax on the Direct Skip

Description of property interests subject to the direct skip	Estate tax value

1	Total estate tax value of all property interests listed above	1	
2	Estate taxes, state death taxes, and other charges borne by the property interests listed above	2	
3	Tentative maximum direct skip from trust (subtract line 2 from line 1)	3	
4	GST exemption allocated	4	
5	Subtract line 4 from line 3	5	
6	**GST tax due from fiduciary** (divide line 5 by 3.5). **(See instructions if property will not bear the GST tax.)**	6	

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

Signature(s) of executor(s) — Date

Date

Signature of fiduciary or officer representing fiduciary — Date

Instructions for the Trustee

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Introduction

Schedule R-1 (Form 706) serves as a payment voucher for the Generation-Skipping Transfer (GST) tax imposed on a direct skip from a trust, which you, the trustee of the trust, must pay. The executor completes the Schedule R-1 (Form 706) and gives you two copies. File one copy and keep one for your records.

How to pay

You can pay by check or money order or by electronic funds transfer.

To pay by check or money order:

- Make it payable to "United States Treasury."
- The amount of the check or money order should be the amount on line 6 of Schedule R-1.
- Write "GST Tax" and the trust's EIN on the check or money order.

To pay by electronic funds transfer:

- Funds must be submitted through the Electronic Federal Tax Payment System (EFTPS).
- Establish an EFTPS account by visiting *www.eftps.gov* or calling 1-800-555-4477.
- To be considered timely, payments made through EFTPS must be completed no later than 8 p.m. Eastern time the day **before** the due date.

Signature

You must sign the Schedule R-1 in the space provided.

What to mail

Mail your check or money order, if applicable, and the copy of Schedule R-1 that you signed.

Where to mail

Mail to the Department of the Treasury, Internal Revenue Service Center, Cincinnati, OH 45999.

When to pay

The GST tax is due and payable 9 months after the decedent's date of death (shown on the Schedule R-1). You will owe interest on any GST tax not paid by that date.

Automatic extension

You have an automatic extension of time to file Schedule R-1 and pay the GST tax. The automatic extension allows you to file and pay by 2 months after the due date (with extensions) for filing the decedent's Schedule R (shown on the Schedule R-1).

If you pay the GST tax under the automatic extension, you will be charged interest (but no penalties).

Additional information

For more information, see section 2603(a)(2) and the Instructions for Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.

Estate of:

Decedent's social security number

SCHEDULE U—Qualified Conservation Easement Exclusion

Part 1. Election

Note. The executor is deemed to have made the election under section 2031(c)(6) if he or she files Schedule U and excludes any qualifying conservation easements from the gross estate.

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Part 2. General Qualifications

1 Describe the land subject to the qualified conservation easement (see instructions)

2 Did the decedent or a member of the decedent's family own the land described above during the 3-year period ending on the date of the decedent's death? ☐ Yes ☐ No

3 Describe the conservation easement with regard to which the exclusion is being claimed (see instructions).

Part 3. Computation of Exclusion

4	Estate tax value of the land subject to the qualified conservation easement (see instructions)			4	
5	Date of death value of any easements granted prior to decedent's death and included on line 10 below (see instructions)	5			
6	Add lines 4 and 5	6			
7	Value of retained development rights on the land (see instructions)	7			
8	Subtract line 7 from line 6	8			
9	Multiply line 8 by 30% (.30)	9			
10	Value of qualified conservation easement for which the exclusion is being claimed (see instructions)	10			
	Note. If line 10 is less than line 9, continue with line 11. If line 10 is equal to or more than line 9, skip lines 11 through 13, enter ".40" on line 14, and complete the schedule.				
11	Divide line 10 by line 8. Figure to 3 decimal places (for example, ".123")	11			
	Note. If line 11 is equal to or less than .100, stop here; the estate does not qualify for the conservation easement exclusion.				
12	Subtract line 11 from .300. Enter the answer in hundredths by rounding any thousandths up to the next higher hundredth (that is, .030 = .03, but .031 = .04)	12			
13	Multiply line 12 by 2	13			
14	Subtract line 13 from .40	14			
15	Deduction under section 2055(f) for the conservation easement (see instructions)	15			
16	Amount of indebtedness on the land (see instructions)	16			
17	Total reductions in value (add lines 7, 15, and 16)			17	
18	Net value of land (subtract line 17 from line 4)			18	
19	Multiply line 18 by line 14			19	
20	Enter the smaller of line 19 or the exclusion limitation (see instructions). Also enter this amount on item 12, Part 5—Recapitulation, page 3			20	

Schedule **PC**
(Rev. August 2013)
Department of the Treasury
Internal Revenue Service

Protective Claim for Refund

▶ **To be used for decedents dying after December 31, 2011. File 2 copies of this schedule with Form 706 for each pending claim or expense under section 2053.**

OMB No. 1545-0015

- Timely filing a protective claim for refund preserves the estate's right to claim a refund based on the amount of an unresolved claim or expense that may not become deductible under section 2053 until after the limitation period ends.
- Schedule PC can be used to file a protective claim for refund and, once the claim or expense becomes deductible, Schedule PC can be used to notify the IRS that a refund is being claimed.
- Schedule PC can be used by the estate of a decedent dying after 2011.
- Schedule PC must be filed with Form 706 and cannot be filed separately. (To file a protective claim for refund or notify the IRS that a refund is being claimed in a form separate from the Form 706, instead use Form 843, Claim for Refund and Request for Abatement.)
- Each separate claim or expense requires a separate Schedule PC (or Form 843, if not filed with Form 706).
- Schedule PC must be filed in duplicate (two copies) for each separate claim or expense.

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Part 1. General Information

1. Name of decedent	**2.** Decedent's social security number
3. Name of fiduciary	**4.** Date of death
5a. Address (number, street, and room or suite no.)	**5b.** Room or suite no.
5c. City or town, state, and ZIP or postal code	**6.** Daytime telephone number

7. Number of Claims. Enter number of Schedules PC being filed with Form 706. _____

If the number is greater than one OR if another Schedule PC or Form 843 was previously filed by or on behalf of the estate, complete Part 3 of this Schedule PC.

8. Fiduciary ☐ Check here if this Schedule PC is being filed with the original Form 706 or is being filed by the same fiduciary who filed the original Form 706 for decedent's estate. If a different fiduciary is filing this Schedule PC, see instructions for establishing the legal authority to pursue the claim for refund on behalf of the estate.

Part 2. Claim Information

Check the box that applies to this claim for refund.

a. ☐ Protective claim for refund made for unresolved claim or expense.

Amount in contest: _____

b. ☐ Partial refund claimed: partial resolution and/or satisfaction of claim or expense for which a protective claim for refund has been filed previously.

Date protective claim for refund filed for this claim or expense: _____

Amount of claim or expense partially resolved and/or satisfied and presently claimed as a deduction under section 2053 (do not include amounts previously deducted): _____

c. ☐ Full and final refund claimed for this claim or expense: resolution and/or satisfaction of claim or expense for which a protective claim for refund has been filed previously.

Date protective claim for refund filed for this claim or expense: _____

Amount of claim or expense finally resolved and/or satisfied and presently claimed as a deduction under section 2053 (do not include amounts previously deducted): _____

Estate of:

Decedent's social security number

A Form 706 Schedule and Item number	B **Identification of the claim** • Name or names of the claimant(s) • Basis of the claim or other description of the pending claim or expense • Reasons and contingencies delaying resolution •Status of contested matters •Attach copies of relevant pleadings or other documents	C Amount, if any, deducted under Treas. Reg. sections 20.2053-1(d)(4) or 20.2053-4 (b) or (c) for the identified claim or expense	D Amount presently claimed as a deduction under section 2053 for the identified claim	E Ancillary expenses estimated/ agreed upon/paid (Please indicate)	F Amount of tax to be refunded

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Part 3. Other Schedules PC and Forms 843 Filed by Estate

If a Schedule PC or Form 843 was previously filed by the estate, complete Part 3 to identify each claim for refund reported.

A Date of death	B Internal Revenue office where filed	C Date filed	D Indicate whether (1) Protective Claim for Refund; (2) Partial Claim for Refund; or (3) Full and Final Claim for Refund	E Amount in Contest	
1					

To inquire about the receipt and/or processing of the protective claim for refund, please call (866) 699-4083.

Estate of:

Decedent's social security number

CONTINUATION SCHEDULE

Continuation of Schedule _____
(Enter letter of schedule you are continuing.)

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	Unit value (Sch. B, E, or G only)	Alternate valuation date	Alternate value	Value at date of death or amount deductible

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TOTAL. (Carry forward to main schedule.) . . . . . .