



Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly 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 at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Form **706-A**

United States Additional Estate Tax Return

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

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

OMB No. 1545-0016

▶ Go to www.irs.gov/Form706A for instructions and the latest information.

Part I General Information

1a Name of qualified heir		2 Heir's social security number	
1b Address of qualified heir (number and street, including apt. no., or P.O. box)		3 Commencement date (see instructions)	
1c City, town or post office, state, and ZIP code			
4 Decedent's name reported on Form 706	5 Decedent's social security number	6 Date of death	
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	
2 Value at date of death (or alternate valuation date) of all specially valued property in decedent's estate:			
a Without section 2032A election	2a		
b With section 2032A election	2b		
c Balance. Subtract line 2b from line 2a		2c	
3 Decedent's estate tax:			
a Recomputed without section 2032A election (attach computation)	3a		
b Reported on Form 706 with section 2032A election	3b		
c Balance. Subtract line 3b from line 3a		3c	
4 Divide line 1c by line 2c and enter the result as a percentage		4	%
5 Total estate tax saved. Multiply line 3c by percentage on line 4		5	
6 Value, without section 2032A election, at date of death (or alternate valuation date) of specially valued property shown on Schedule A of this Form 706-A	6		
7 Divide line 6 by line 1a and enter the result as a percentage		7	%
8 Multiply line 5 by percentage on line 7		8	
9 Total estate tax recaptured on previous Form(s) 706-A (attach copies of 706-A)		9	
10 Remaining estate tax savings. Subtract line 9 from line 5. Do not enter less than zero		10	
11 Enter the lesser of line 8 or line 10		11	
12 Enter the total of column D, Schedule A	12		
13 Enter the total of column E, Schedule A	13		
14 Balance. Subtract line 13 from line 12 (but enter the line 12 amount in the case of a disposition of standing timber on qualified woodland)		14	
15 Enter the lesser of line 11 or line 14		15	
If you completed Schedule B, complete lines 16-19. If you did not complete Schedule B, skip lines 16-18 and enter the amount from line 15 on line 19.			
16 Enter the total cost (or fair market value (FMV)) from Schedule B		16	
17 Divide line 16 by line 12 and enter the result as a percentage. Do not enter more than 100%		17	%
18 Multiply line 15 by percentage on line 17		18	
19 Additional estate tax. Subtract line 18 from line 15. Do not enter less than zero		19	
20 Enter section 1016(c) interest (where applicable)		20	

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 of executor		Date		
	Signature of executor		May the IRS discuss this return with the preparer shown below? See instructions. Yes <input type="checkbox"/> No <input type="checkbox"/>		
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.

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)
	Form 706, Schedule _____, Item _____ Description:			
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				

DRAFT AS OF
 April 17, 2019
 DO NOT FILE

Schedule B. Involuntary Conversions or Exchanges

Check if for: Involuntary Conversion Exchange

Qualified replacement (or exchange) property

A Item	B Description of qualified replacement (or exchange) property	C Cost (or FMV)
<p>DRAFT AS OF April 17, 2019 DO NOT FILE</p>		

Total cost (or FMV). Enter here and on line 16 of Part II, Tax Computation

Schedule C. Dispositions to Family Members of the Qualified Heir

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

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

Description of property transferred

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