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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.

6 Has any refund of part or all of the death tax on line 2 been claimed or allowed? **Yes** **No**

If "Yes," check the statement below that applies.

- Refund was allowed (show amount in foreign currency). ▶ _____
- Claim was rejected in full. Consideration is pending.

7 Explain below if (a) any credit against or reduction of the death tax shown on line 2 is pending or was allowed, (b) property was taxed at more than one rate, or (c) more than one inheritance was taxed. If you need more space, attach additional sheets.

DRAFT AS OF
June 10, 2019
DO NOT FILE

8 Will you claim a refund or credit (except as shown on line 6) for any of the amount shown on line 2? **Yes** **No**

Under penalties of perjury, I declare that I have examined this statement, including any attached sheets, and to the best of my knowledge and belief, it is true, correct, and complete.

(Signature of executor, administrator, etc.)

(Date)

(Signature of executor, administrator, etc.)

(Date)

Certification

(For use of authorized tax official of the foreign government imposing the death tax)

The information contained on lines 1 through 7 above, including any attached statements, without exception (or) except as indicated is certified to be correct in my attached statement.

(Signature)

(Title)

(Government)

(Date)

Forward a certified copy to the Internal Revenue Service as shown on the next page.

Future developments. For the latest information about developments related to Form 706-CE and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form706CE.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

The executor of the decedent's estate must file Form 706-CE before the IRS can allow a credit for foreign death taxes claimed on Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. As explained in the instructions for Schedule P of Form 706, the credit for foreign death taxes is authorized either by statute or treaty. See the instructions for Schedule P of Form 706, section 2014, and the related regulations for more information on the credit for foreign death taxes and its application in cases involving a death tax treaty, including how to figure the amount of the credit.

Prepare three copies of Form 706-CE for each foreign country's death tax for which you are claiming credit. Send the original form and one copy to the foreign government to whom you paid the tax. Ask that office to certify the form and send it to the Internal Revenue Service Center listed below. Keep the third copy for your records.

If the foreign government refuses to certify Form 706-CE, the executor must file it directly with the Internal Revenue Service Center listed in the *Where to file* section of these instructions. Complete the entire form, except the certification. Attach a statement under penalties of perjury to explain why the foreign government did not certify it. In addition, attach a copy of the foreign death tax return and a copy of the receipt or canceled check for the payment of the foreign death tax.

If you or any other person receives a refund of any of the foreign death tax for which you are claiming this credit, you or the person receiving the refund must notify the Internal Revenue Service Center listed in the *Where to file* section of these instructions within 30 days of receiving any refund. Regulations section 20.2016-1 describes what information to include in this notice. The persons who received the refund must pay any additional federal estate tax due.

Where to file. File Form 706-CE at the following address.

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

Private delivery services. Private delivery services can't deliver to the address shown above. If you choose to use a private delivery service, send Form 706-CE to this address.

Internal Revenue Submission Processing Center
201 West Rivercenter Blvd.
Covington, KY 41011

Go to www.irs.gov/PDS for the current list of designated services.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 45 min.
- Learning about the law or the form** 4 min.
- Preparing the form** 25 min.
- Copying, assembling, and sending the form to the IRS** 27 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/FormComments. Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the tax form to this address. Instead, see *Where to file*, earlier.