



Caution: The form, instruction, or publication you are looking for begins on the next page. But first see the important information below.

This form, instruction, or publication is being revised to reflect legislation enacted December 20, 2019. The updated revision will be posted here as soon as possible. We apologize for the delay and inconvenience. The most recently issued final revision begins on the next page, but, again, is currently being updated.

Early release drafts of forms and instructions (and some pubs) are posted before the final release at www.irs.gov/DraftForms (note that they remain there after the final release is posted). The most recently issued final revision of forms, instructions, and publications is posted at www.irs.gov/LatestForms and at www.irs.gov/AllForms, which has revisions for all years each form, instruction, or pub has been issued.

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at www.irs.gov/Form1040; the Pub. 501 page is at www.irs.gov/Pub501; the Form W-4 page is at www.irs.gov/W4; and the Schedule A (Form 1040 or 1040-SR) page is at 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 a Search box.) Note that instructions and publications are available from these pages in PDF for printing, HTML for viewing online, and in many cases, in eBook format for mobile viewing (see www.irs.gov/eBook for more details).

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at www.irs.gov/FormComments. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

All information about all forms, instructions, and pubs is at www.irs.gov/Forms.

Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes

Part I Identification

| | | |
|--|--|--|
| Decedent's first name and middle initial | Decedent's last name | Date of death |
| Name of executor | Name of application filer (if other than the executor) | Decedent's social security number |
| Address of executor (Number, street, and room or suite no.) | | Estate tax return due date |
| City, state, and ZIP code | Domicile of decedent (county, state, and ZIP code) | Daytime telephone number |

Part II Extension of Time To File Form 706, 706-A, 706-D, 706-NA, or 706-QDT (Section 6081)

Automatic Extension

If you are applying for an automatic 6-month extension of time to file:

- Form 706, check here
- Form 706-A, 706-D, 706-NA, or 706-QDT, indicate the form by checking the appropriate box below.
 - Form 706-A
 - Form 706-D
 - Form 706-NA
 - Form 706-QDT

Additional Extension

If you are an executor out of the country applying for an extension of time to file in excess of 6 months, check here
 Also you **must** attach a statement explaining in detail why it is impossible or impractical to file Form 706 by the due date. See instructions.

| |
|--------------------------------|
| Enter extension date requested |
|--------------------------------|

Part III Extension of Time To Pay (Section 6161)

You must attach your written statement to explain in detail why it is impossible or impractical to pay the full amount of the estate (or GST) tax by the return due date. If the taxes cannot be determined because the size of the gross estate is unascertainable, check here and enter "-0-" or other appropriate amount on Part IV, line 3. You must attach an explanation.

| |
|---|
| Enter extension date requested (Not more than 12 months) |
|---|

- If this request is for the tax that will be or was due with the filing of Form 706, check here
- If this request is for the tax that will be due as a result of an amended or supplemental Form 706, check here
- If this request is for additional tax due as a result of an examination of your Form 706, check here
- If this request is for a section 6166 installment payment, check here

Part IV Payment To Accompany Extension Request

| | | | |
|---|----------|--|--|
| 1 Amount of estate and GST taxes estimated to be due | 1 | | |
| 2 Amount of cash shortage (complete Part III) | 2 | | |
| 3 Balance due (subtract line 2 from line 1) (see instructions) | 3 | | |

Signature and Verification

If filed by executor—Under penalties of perjury, I declare that I am an executor of the estate of the above-named decedent and that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

 Executor's signature Title Date

If filed by someone other than the executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by an executor to file this application, and that I am (check box(es) that apply(ies)):

- A member in good standing of the bar of the highest court of (specify jurisdiction) ▶ _____
- A certified public accountant duly qualified to practice in (specify jurisdiction) ▶ _____
- A person enrolled to practice before the Internal Revenue Service.
- A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)

 Filer's signature (other than the executor) Date

| | | |
|--|----------------------|-----------------------------------|
| Decedent's first name and middle initial | Decedent's last name | Decedent's social security number |
|--|----------------------|-----------------------------------|

Part V Notice to Applicant—To be completed by the Internal Revenue Service

Note. If applying for an extension of time to pay, file this page in duplicate.

The application for extension of time to pay (Part III) is:

Approved

Not approved because (see instructions for your appeal rights)

.....
.....
.....
.....
.....

Other

.....
.....

| Internal Revenue Service official | Address | Date |
|-----------------------------------|---------|------|
| Name (print) | | |
| Title (print) | | |
| Signature: | | |