

**United States Additional Estate Tax Return**  
 (To report dispositions or cessations of qualified use under  
 section 2032A of the Internal Revenue Code)

Name of qualified heir or heiress		Heir's or heiress' social security number
Address of qualified heir or heiress (number and street including apartment number or rural route)		Commencement date (See instructions)
City, town or post office, State and ZIP code		
Decedent's name reported on Form 706	Decedent's social security number	Date of death

**Part I Tax Computation**

<b>1</b> Value at date of death (or alternate valuation date) of all specially valued property which passed from decedent to qualified heir or heiress:				
<b>a</b> Without section 2032A election . . . . .	<b>1a</b>			
<b>b</b> With section 2032A election . . . . .	<b>1b</b>			
<b>c</b> Balance (subtract line 1b from line 1a) . . . . .			<b>1c</b>	
<b>2</b> Value at date of death (or alternate valuation date) of all specially valued property in decedent's estate:				
<b>a</b> Without section 2032A election . . . . .	<b>2a</b>			
<b>b</b> With section 2032A election . . . . .	<b>2b</b>			
<b>c</b> Balance (subtract line 2b from line 2a) . . . . .			<b>2c</b>	
<b>3</b> Decedent's estate tax:				
<b>a</b> Recomputed without section 2032A election (attach computation) . . . . .	<b>3a</b>			
<b>b</b> Reported on Form 706 with section 2032A election . . . . .	<b>3b</b>			
<b>c</b> Balance (subtract line 3b from line 3a) . . . . .			<b>3c</b>	
<b>4</b> Divide line 1c by line 2c and enter the result as a percentage . . . . .			<b>4</b>	%
<b>5</b> Multiply line 3c by percentage on line 4 . . . . .			<b>5</b>	
<b>6</b> Value, without section 2032A election, at date of death (or alternate valuation date) of specially valued property shown on Schedule A . . . . .	<b>6</b>			
<b>7</b> Divide line 6 by line 1(a) and enter the result as a percentage . . . . .			<b>7</b>	%
<b>8</b> Multiply line 5 by percentage on line 7 (see instructions) . . . . .			<b>8</b>	
<b>9</b> Enter the total of column (d), Schedule A, page 2 . . . . .	<b>9</b>			
<b>10</b> Enter the total of column (e), Schedule A, page 2 . . . . .	<b>10</b>			
<b>11</b> Balance (subtract line 10 from line 9) . . . . .			<b>11</b>	
<b>12</b> Additional estate tax. Enter the lesser of line 8 or line 11 . . . . .			<b>12</b>	

**Part II Involuntary Conversions or Exchanges.** Check if for:  Involuntary conversion  Exchange

**13 Qualified replacement (or exchange) property**

(a) Item	(b) Description	(c) Cost (or FMV)
Total cost (or FMV) . . . . .		<b>13</b>
<b>14</b> Enter the total of column (d), Schedule A, page 2 . . . . .		<b>14</b>
<b>15</b> Divide line 13 by line 14 and enter the result as a percentage (Do not enter more than 100%) . . . . .		<b>15</b> %
<b>16</b> Multiply line 12 by percentage on line 15 . . . . .		<b>16</b>
<b>17</b> Additional tax, subtract line 16 from line 12 (Do not enter less than zero) . . . . .		<b>17</b>

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.

Signature of taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Signature of preparer other than taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Address (and ZIP code) \_\_\_\_\_

**Schedule A.—Disposition of Specially Valued Property or Cessation of Qualified Use**

Item number (a)	Description of specially valued property and schedule and item number where reported on the decedent's Form 706 (b)	Date of disposition (or date qualified use ceased) (c)	Amount received (or fair market value if applicable) See Instructions (d)		Special use value See Instructions (e)
1					

Enter total of column (d) on line 9, page 1, and total of column (e) on line 10, page 1