

# United States Additional Estate Tax Return

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

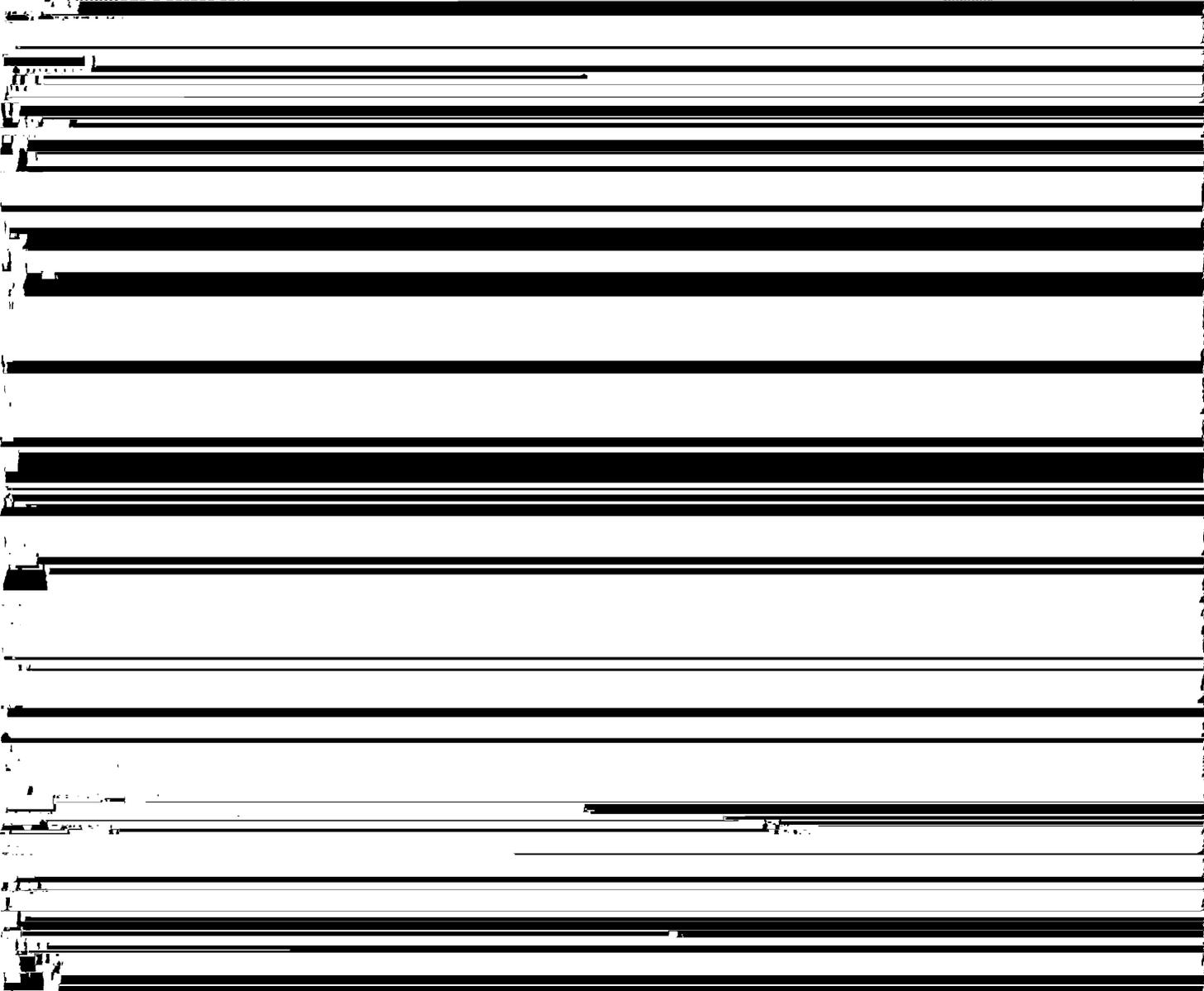
For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

## Part I General Information

<b>1a</b> Name of qualified heir or heiress	<b>2</b> Heir's or heiress' social security number
<b>1b</b> Address of qualified heir or heiress (number and street including apartment number or rural route)	<b>3</b> Commencement date (See instructions)
<b>1c</b> City, town or post office, state, and ZIP code	
<b>4</b> Decedent's name reported on Form 706	<b>5</b> Decedent's social security number
<b>6</b> Date of death	

## Part II 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 . . . . .			



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

List property in chronological order of disposition or cessation

<b>A</b> Item number	<b>B</b> Description of specially valued property and schedule and item number where reported on the decedent's Form 706	<b>C</b> Date of disposition (or date qualified use ceased)	<b>D</b> Amount received (or fair market value if applicable) See Instructions		<b>E</b> Special use value See Instructions
1					

**Totals:**  
Enter total of column D on line 12 of the Tax Computation, and total of column E on line 13 of the Tax Computation.

--	--	--

**Schedule B.—Involuntary Conversions or Exchanges**

Check if for:  Involuntary conversion  Exchange

Qualified replacement (or exchange) property

<b>A</b> Item	<b>B</b> Description	<b>C</b> Cost (or FMV)
<b>Total cost (or FMV) (enter here and on line 20 of the Tax Computation)</b> . . . . .		

**Schedule C.—Dispositions to Family Members of the Qualified Heir(ess)**

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.)

<b>Transferee #1:</b>	Last name	First name	Middle initial
	Social security number	Relationship to the qualified heir(ess)	

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
1		

<b>Transferee #2:</b>	Last name	First name	Middle initial
	Social security number	Relationship to the qualified heir(ess)	

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
1		