

Certification of Payment of Foreign Death Tax

District Director of Internal Revenue (city, State, and ZIP code) for the district in which decedent had his domicile at time of death

Decedent's first name and middle initial	Decedent's last name	Social security number
Citizenship (Nationality) at time of death	Domicile at time of death	Date of death

Last address (number and street, city, State, and ZIP code)

Name of executor, administrator, etc.

Address (number and street, city, State, and ZIP code)

1 Name of foreign government imposing the tax	2 Amount of death tax as finally determined by such government, excluding any interest or penalty (Express amount in the foreign currency).
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3 Was the preceding amount computed in accordance with the provisions of any applicable death tax convention? Yes No

4 The amounts paid (excluding any interest or penalty) and payment dates of the death tax are (Express amounts in foreign currency)

5 The description, location, and value (as established and accepted by the death tax officials of the government named above) of property subjected to the death tax are as follows:

Item number	Description and location	Value expressed in the foreign currency

6 Has any refund of the death tax indicated in item 2, or any portion thereof, been claimed or allowed? Yes No

If "Yes," check the applicable statement below:

- Refund was allowed in the amount of (Express amount in the foreign currency)
- Claim was rejected in full. Consideration is pending.

7 In case (a) any credit against or diminution of the death tax indicated in item 2 is pending or was allowed, (b) property was subjected to tax at more than one rate, or (c) more than one inheritance was subjected to tax, an explanation should be furnished herein or on an attached sheet.

8 Will any reduction in the amount of the death tax indicated in item 2 by credit, refund, or otherwise, except as may be indicated in item 6 above, be claimed? 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 in items 1 through 7 above, including any attached schedules pertaining thereto, is hereby certified to be correct without exception (or) except as indicated in my attached statement.

(Signature)

(Title)

(Government)

(Date)

(Please forward a certified copy to the District Director of Internal Revenue indicated on reverse side)

Instructions

Form 706CE must be furnished before credit can be finally allowed on Form 706, Estate Tax Return, for foreign death taxes. Detailed instructions for the computation of the credit are contained in the Instructions for Form 706.

Form 706CE should be prepared in triplicate for each foreign death tax for which credit is claimed. Send the original and one copy to the foreign government to whom the tax was paid. After certification, that office should forward the certified Form 706CE to the District Director of Internal Revenue indicated on the front of the form. Retain the third copy for your records.

If a foreign government is refusing to certify Forms 706CE, the executor must file a Form 706CE directly with the District Director of Internal Revenue indicated on the front of the form. This Form 706CE must be fully completed except for the certification by the foreign government. The executor must attach his statement under penalties of perjury explaining why the certification by the foreign government was not completed. In addition, the executor must attach a copy of the foreign death tax return and a copy of the foreign tax receipt or cancelled check for payment of the foreign death tax.

If a refund is received for any part or all of the foreign death tax for which a credit has been claimed, the executor or other person who receives the refund must notify the District Director of Internal Revenue within 30 days. The information that must be included in the notice is specified in section 20.2016-1 of the Estate Tax Regulations. Any additional Federal estate tax due as a result of the refund must be paid by the person or persons who received the refund.

Death tax conventions are in effect with the countries listed below:

- | | | |
|-----------|-------------|--------------------------|
| Australia | Ireland | Norway |
| Canada | Italy | Switzerland |
| Finland | Japan | Republic of South Africa |
| France | Netherlands | United Kingdom |
| Greece | | |

If the decedent was a nonresident citizen, enter in the first block at the top of page 1 the following: Director of International Operations, Internal Revenue Service, Washington, D.C. 20225, U.S.A.