

Certification of Payment of Foreign Death Tax

▶ For Paperwork Reduction Act Notice, see the back of this form.

District Director of Internal Revenue (city, State, and ZIP code) for the district in which decedent had his or her 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 Death tax finally determined by that government. Do not include any interest or penalty. Show amount in the foreign currency.
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3 Was the amount in item 2 figured under the provisions of a death tax convention? Yes No

4 The amounts paid (other than interest or penalty) and payment dates of the death tax are (show 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 the property subjected to the death tax are as follows:

Item number	Description and location	Value shown in the foreign currency

6 Has any refund of part or all of the death tax in item 2 been claimed or allowed? Yes No

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

Refund was allowed (Show amount in the foreign currency)

Claim was rejected in full.

Consideration is pending.

7 Please explain below if (a) any credit against or reduction of the death tax indicated in item 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, use an attached sheet.

8 Will you claim a refund or credit (except as shown in item 6) for any of the amount shown in item 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 in items 1 through 7 above, including any attached schedules, is 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 shown on the front of this Form.)

Instructions

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. 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 required to give us this information.

Form 706CE must be filed before credit for foreign death taxes can be allowed on Form 706, Estate Tax Return. See Form 706 instructions for how to figure the credit.

Prepare Form 706CE in triplicate for each foreign 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. Please ask that office to certify the form and send it to the District Director of Internal Revenue shown on the front. Keep the third copy for your records.

If the foreign government refuses to certify Form 706CE, you, as executor, must file it directly with the District Director shown on the front. Complete the entire form, except the certification, and attach a statement under penalties of perjury to explain why the foreign government did not cer-

tify it. In addition, attach a copy of the foreign death tax return and a copy of the receipt or cancelled check for the payment of the foreign death tax.

If any of the foreign death tax for which you are claiming this credit is refunded, you or the person receiving the refund must notify the District Director within 30 days. Section 20.2016-1 of the Estate Tax Regulations describes what information to include in this notice. The persons who received the refund must pay any additional Federal estate tax due.

For a decedent who was a nonresident U.S. citizen, the District Director's address is: Director of International Operations, Internal Revenue Service, Washington, D.C. 20225, U.S.A.

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		