Form **706-CE**

(Rev. August 2025)
Department of the Treasury
Internal Revenue Service

Certificate of Payment of Foreign Death Tax

Go to *www.irs.gov/Form706CE* for the latest information.

OMB No. 1545-0015

Part I General Information

1a Decedent's first name and middle initial	**1b** Decedent's last name	**2 Social security number**
3a Country of citizenship at time of death	**3b** Country of legal residence (domicile) at time of death	**4** Date of death
5a Last address (number and street)		**5b** Apt. or suite no.
5c City, town, or post office. For foreign addresses, also complete lines 5f, 5g, and 5h.	**5d** State	**5e** ZIP code
5f Foreign country name	**5g** Foreign province/state/county	**5h** Foreign postal code
6 Name of executor, administrator, etc.		
7a Address (number and street)		**7b** Apt. or suite no.
7c City, town, or post office. For foreign addresses, also complete lines 7f, 7g, and 7h.	**7d** State	**7e** ZIP code
7f Foreign country name	**7g** Foreign province/state/county	**7h** Foreign postal code

8 ☐ Check here, if amended.

Part II Foreign Death Tax Paid

9 Name of foreign government imposing the tax	**10** Death tax finally determined by that government. Do not include any interest or penalty. Show amount in foreign currency.

11 Was the amount on line 10 figured under the provisions of a death tax convention? . . . . . ☐ **Yes** ☐ **No**

12 List amount(s) of death tax paid (other than interest and penalties) and the date(s) of payment. Show amount(s) in foreign currency. Attach additional sheets, if necessary.

(a) Date	**(b)** Amount	**(a)** Date	**(b)** Amount	**(a)** Date	**(b)** Amount

13 Enter 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. Attach additional sheets, if necessary.

(a) Item number	**(b)** Description and location	**(c)** Value (show in foreign currency)
1		

Part II Foreign Death Tax Paid *(continued)*

14 Has any refund of part or all of the death tax on line 10 been claimed or allowed? . . . . . ☐ **Yes** ☐ **No**

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

(i) ☐ Refund was allowed (show amount in foreign currency): _____

(ii) ☐ Claim was rejected in full.

(iii) ☐ Consideration is pending.

15 Explain below if (a) any credit against or reduction of the death tax shown on line 10 is pending or was allowed, (b) property was taxed at more than one rate, or (c) more than one inheritance was taxed. Attach additional sheets, if necessary.

16 Will you claim a refund or credit (except as shown on line 14) for any of the amount shown on line 10? . . . . ☐ **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

Part III Certification

For use of authorized tax official of the foreign government imposing the death tax.

The information contained on lines 9 through 15 above, including any attached statements, is certified to be correct in my attached statement. ☐ without exception (or) ☐ except as indicated

Signature Title

Government Date

Forward a certified copy to the Internal Revenue Service as shown in the General Instructions, below.

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 706-CE and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form706CE*.

General Instructions

The executor of the decedent's estate must file Form 706-CE before the IRS can allow a credit for foreign death taxes claimed on Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. As explained in the instructions for Schedule P (Form 706), the credit for foreign death taxes is authorized either by statute or treaty. See the instructions for Schedule P (Form 706), section 2014, and the related regulations for more information on the credit for foreign death taxes and its application in cases involving a death tax treaty, including how to figure the amount of the credit.

Prepare three copies of Form 706-CE for each foreign country's 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. Ask that office to certify the form and send it to the Internal Revenue Service Center, see *Where to file*, later. Keep the third copy for your records.

If the foreign government refuses to certify Form 706-CE, the executor must file it directly with the Internal Revenue Service Center, see *Where to file*, later. Complete the entire form, except Part III. Attach a statement under penalties of perjury to explain why the foreign government did not certify it. In addition, attach a copy of the foreign death tax return and a copy of the receipt or canceled check for the payment of the foreign death tax.

If you or any other person receives a refund of any of the foreign death tax for which you are claiming this credit, you or the person receiving the refund must notify the Internal Revenue Service Center listed in *Where to file*, next, within 30 days of receiving any refund. Regulations section 20.2016-1 describes what information to include in this notice. The persons who received the refund must pay any additional federal estate tax due.

Where to file. File Form 706-CE and amended Form 706-CE at the following address.

Internal Revenue Service Center
Attn: E&G, Stop 824G
7940 Kentucky Drive
Florence, KY 41042-2915

If you choose to use a private delivery service (PDS), send Form 706-CE to the address above. Go to *www.irs.gov/PDS* for the current list of designated services.