706	Return Information	Overflow # ____ 2007 1

Type of return 1

E = Form 706 (Default) A = Form 706-A
N = Form 706-NA D = Form 706-D

Amended return . . . . ✓ 2

General footnote (74)
[§ 3]

Signature line dates:

Executor (mm/dd/yy) 4

Power of attorney (mm/dd/yy) 5

Decedent Name and Address ★

Social security number 6

First name and initial (14) 7

Maiden name, if any (20) 8

Last name (20) 9

Domicile at death:

Street address (35) 10

City (16) **and state** 11 12

Zip code 13

County (20) 14

Foreign country (20) 15

Year established 16

Date of birth (mm/dd/yyyy) 17

Executor Elections

★ **Date of death** (mm/dd/yy) 18

Alternate valuation date (mm/dd/yy) 19

Electing special use valuation . . . . ✓ 20

Electing to pay tax in installments . . . . ✓ 21

Electing to postpone part of the tax . . . . ✓ 22

Marital and Other Information

Enter surviving spouse information on Form Names

Died testate . . . . ✓ 23

★ **Marital status** (1 = Married, 2 = Widow(er), 3 = Single, 4 = Legally separated, 5 = Divorced) 24

If widow(er):

Spouse SSN 25

Spouse first name (14) . . . . 26 **Last name** (20) 27

Spouse date of death . . . . 28 (mm/dd/yy)

If divorced, date of final decree 29 (mm/dd/yy)

Retired . . . . ✓ 30

Occupation (20) 31

If not a U.S. citizen:

Nationality (20) 32

Place of birth (20) 33

Place of death (20) 34

Citizen of a U.S. possession ✓ 35

Salutation (42) 12

Mailing address for filing instructions 14 (Blank = Both addresses (Default), 1 = U.S. Mail address, 2 = Private delivery service address)

Invoices

Total invoice amount (Force) (Before prior payments received, discounts, or sales tax) 16

Additional invoice items [§ 17] . .

#	Description (45)	Amount

For proformaed amounts only

Prior payments received . . . . .

Apply a discount of dollars OR percent to invoice:

Dollar discount 19

Percent discount (xxx.xx) 20

Client invoice number (9) 21

Client number (8) 22

Attention (29) . . . . . 26 (If mailing addressee different from Form 706)

Elections

Election No.

33 35 37 39 41 43 45 47 49 51

Othinf | Questions

Credit Shelter Trust [§ 1] . . . . .

#	Description (35)	Amount

Beneficiaries receiving less than $5,000 2

Gross estate contains section 2044 property . . . . . ✓ 3

Federal gift tax returns were filed [§ 3] . . . . .

#	Period(s) Covered (12)	IRS Office(s) Where Filed (26)

Insurance on decedent's life not included in the gross estate . . . . . ✓ 5

Decedent owned insurance on the life of another that is not included in the gross estate . . . . . ✓ 6

Decedent owned joint property with a non-spouse and less than the full value is reported . . . . . ✓ 7

Decedent owned an interest in a partnership or closely held corporation . . . . . ✓ 8

Decedent made transfers described in section 2035, 2036, 2037 or 2038 . . . . . ✓ 9

Trusts exist that were created by the decedent during their lifetime . . . . . ✓ 10

Trusts exist where decedent possessed power, interest, or trusteeship . . . . . ✓ 11

Decedent received income from trust created after October 22, 1986 by parent or grandparent . . . . . ✓ 12

Explanation of GST taxable termination . . . . . [§ 13] ☐ (See Form Exp **[90]**)

Decedent sold interest in a partnership LLC or closely held corporation [§ 14] . . .

#	EIN	#	EIN

Decedent possessed or exercised any general power of appointment . . . . . ✓ 15

Marital deduction computed under transitional rule of ERTA of 1981:

Amount 16 **Explanation of computation** (74) [§ 17]

Decedent was receiving an annuity reportable on Schedule I . . . . . ✓ 18

Not reporting a trust interest for which a deduction was claimed by spouse's estate (74) . . . . . [§ 19] ☐ (See Form Exp **[90]**)

Value of property subject to claims (Recapitulation) 20

Gifts | Adjusted Taxable Gifts, Gift Tax, and Credits

Form 706:

Taxable gifts made before 1977 [§ 1]	#	Year/Quarter (8)	Taxable Gifts (12)	#	Year/Quarter (8)	Taxable Gifts (12)

Taxable gifts made after 1976 [§ 2]	#	Yr/Quarter (8)	Taxable Gifts (9)	Gross Estate	Split Gift	Decedent Pd	SP Tax Paid	Unused Cr

Form 706-NA: Total taxable gifts of U.S. tangible / intangible property 3

Enter qualified heir and agent information on Form Names

Type of election (1 = Protective election, 2 = Regular election (Default)) 1

Qualified use (1 = Farm used for farming, 2 = Trade or business other than farming) 2

Qualified use real property:

Specially valued [§ 3] . . . .

#	Sch Letter	Item	Full Value	Adjusted Value	Value on Qualified Use

Not specially valued [§ 6] . . . .

#	Sch Letter	Item	Full Value	Adjusted Value	Value on Qualified Use

Qualified use personal property [§ 9]

#	Sch Letter	Item	Adjusted Value

Total gross estate as adjusted under section 2032A(b)(3)(A) 10

Method used to determine special value (74)
[§ 11]

Decedent / family own property at least 5 of 8 years preceeding death? (1 = Yes (Default), 2 = No) 12

Describe if there were any periods during preceeding 8 years which decedent or family:

Did not own the property listed above [§ 13]

#	From	To	Description (50)

Did not use the property in a qualified use [§ 14]

#	From	To	Description (50)

Did not materially participate in the operation [§ 15]

#	From	To	Description (50)

Persons receiving any interest in specially valued property:

Qualified heirs [§ 16] . . . .

#	Name (35)	FMV	Special Use Value

All other parties [§ 17] . . .

#	Name (35)	FMV	Special Use Value

Woodlands election [§ 18]

#	Sch Letter	Item	Explanation (40)

Agent information:

Other acts agent is authorized to perform (59)
[§ 19]

Agent name (35) 20

Location of signing (35) 21

Date of signing (mm/dd/yy) . . . . 22 (If different from the Form 706, page 1 signature line date)

- Enter co-tenant information on Form Names -

*** Property Code: 1 = All other property, 2 = QTIP property**

Real estate information (Schedule A) [§ 23] **Marital Share = xxx.xxxx**

#	Item #	Description (38)	Bene/Ratio (1-10)	Alt Date	Alternate Value [23]

Death Value [24]	Postal Code	Comm Prop	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
		☐ ✓				

#	Item #	Description (38)	Bene/Ratio (1-10)	Alt Date	Alternate Value [23]

Death Value [24]	Postal Code	Comm Prop	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
		☐ ✓				

Additional Information (30) [§ 25]

Stock and bond information (Schedule B) [§ 26] **Marital Share = xxx.xxxx**

#	Item #	Description (23)	CUSIP	Unit Val (xxxxxx.xxx)	Bene/Ratio (1-10)	Alt Date	Alternate Value [26]

Death Value [27]	Postal Code	Comm Prop	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
		☐ ✓				

#	Item #	Description (23)	CUSIP	Unit Val (xxxxxx.xxx)	Bene/Ratio (1-10)	Alt Date	Alternate Value [26]

Death Value [27]	Postal Code	Comm Prop	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
		☐ ✓				

Additional Information (30) [§ 28]

Mortgage, note, and cash information (Schedule C) [§ 29] **Marital Share = xxx.xxxx**

#	Item #	Description (38)	Bene/Ratio (1-10)	Alt Date	Alternate Value [29]

Death Value [30]	Postal Code	Comm Prop	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
		☐ ✓				

#	Item #	Description (38)	Bene/Ratio (1-10)	Alt Date	Alternate Value [29]

Death Value [30]	Postal Code	Comm Prop	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
		☐ ✓				

Additional Information (30) [§ 31]

Life insurance information (Schedule D) [§ 32] **Marital Share = xxx.xxxx**

#	Item #	Description (38)	Bene/Ratio (1-10)	Alt Date	Alternate Value [32]

Death Value [33]	Postal Code	Comm Prop	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
		☐ ✓				

#	Item #	Description (38)	Bene/Ratio (1-10)	Alt Date	Alternate Value [32]

Death Value [33]	Postal Code	Comm Prop	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
		☐ ✓				

Additional Information (30) [§ 34]

Jointly owned property information (Schedule E):

Qualified joint interests [§ 35] **Marital Share = xxx.xxxx**

#	Item #	Description (38)	Cusip or EIN	Bene/Ratio (1-10)	Alt Date

Alternate Value [35]	Death Value [36]	Postal Code	Comm Prop	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
			☐ ✓				

#	Item #	Description (38)	Cusip or EIN	Bene/Ratio (1-10)	Alt Date

Alternate Value [35]	Death Value [36]	Postal Code	Comm Prop	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
			☐ ✓				

Additional Information (30) [§ 37]

All other joint interests [§ 38]

#	Co-ten (30)	Description (30)	Cusip or EIN	Perc

Bene/Ratio (1-10)	Alt Value [38]	Death Value [39]	Postal Code	Comm Prop	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
				☐ ✓				

#	Co-ten (30)	Description (30)	Cusip or EIN	Perc

Bene/Ratio (1-10)	Alt Value [38]	Death Value [39]	Postal Code	Comm Prop	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
				☐ ✓				

Additional Information (30) [§ 40]

Client Contact Information

Specific Information

E-mail address	1
Telephone numbers:	
Work	2
Extension	3
Fax	4
Home	5
Mobile	6
Car	7
Pager	8
Other description:	9
Telephone number	10
Extension	11
Tax return delivery method used (1 = Paper, 2 = Email PDF, 3 = PDF to file)	12

Decedent owned articles valued in excess of $3,000 or $10,000 combined . . . ✓ 1
Bonus or award was received as result of employment or death . . . ✓ 2
Information regarding safe deposit box to which decedent had access (59)
[§ 3]

Explanation of box contents omitted from this return (74)
[§ 4]

Other miscellaneous property [§ 5] — **Marital Share = xxx.xxxx**

#	Item #	Description (38)	Cusip or EIN	Bene/Ratio (1-10)	Alt Date

Alternate Value [5]	Death Value [6]	Postal Code	Comm Prop ✓	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*

#	Item #	Description (38)	Cusip or EIN	Bene/Ratio (1-10)	Alt Date

Alternate Value [5]	Death Value [6]	Postal Code	Comm Prop ✓	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*

Gifts And Power of Appointment

Gift tax paid for gifts within 3 years of death [§ 8]

#	Description (30)	Bene/Ratio (1-10)	Alt Value [8]	Death Value [9]	Postal Code	Comm Prop ✓

Schedule G Information	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
xxx.xxxx ▸				

#	Description (30)	Bene/Ratio (1-10)	Alt Value [8]	Death Value [9]	Postal Code	Comm Prop ✓

Schedule G Information	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
xxx.xxxx ▸				

Transfers includible [§ 10] — **Marital Share = xxx.xxxx**

#	Item #	Description (38)	Bene/Ratio (1-10)	Alt Date	Alternate Value [10]

Schedule G Information	Death Value [11]	Postal Code	Comm Prop ✓	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*

#	Item #	Description (38)	Bene/Ratio (1-10)	Alt Date	Alternate Value [10]

Schedule G Information	Death Value [11]	Postal Code	Comm Prop ✓	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*

Powers of appointment [§ 13] — **Marital Share = xxx.xxxx**

#	Item #	Description (38)	Bene/Ratio (1-10)	Alt Date	Alternate Value [13]

Schedule H Information	Death Value [14]	Postal Code	Comm Prop ✓	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*

#	Item #	Description (38)	Bene/Ratio (1-10)	Alt Date	Alternate Value [13]

Schedule H Information	Death Value [14]	Postal Code	Comm Prop ✓	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*

Income

Excluding the value of a lump sum distribution [§ 16]

#	Name (20)	Street (25)	City (20)	State	Zip	TIN

Annuity information [§ 17] — **Marital Share = xxx.xxxx**

#	Item #	Description (38)	Bene/Ratio (1-10)	Alt Date	Alternate Value [17]

Death Value [18]	Postal Code	Comm Prop ✓	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*

#	Item #	Description (38)	Bene/Ratio (1-10)	Alt Date	Alternate Value [17]

Death Value [18]	Postal Code	Comm Prop ✓	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*

*** Property code**
1 = All other property
2 = QTIP property

Expenses

Funeral expenses [§ 20]

#	Description (35)	Bene/Ratio (1-10)	Amount [20]	Comm Prop	Marital Share (xxx.xxxx)	Comm Alt (Force)	Prop Code*
				☐✓			
				☐✓			

Administration expenses:

Executor's commissions [§ 21]

#	Payment Code†	Bene/Ratio	Amount	Marital Share (xxx.xxxx)	Prop Code*

Attorney fees [§ 22]

#		Bene/Ratio	Amount	Marital Share	Prop Code*

Accountant fees [§ 23]

#		Bene/Ratio	Amount	Marital Share	Prop Code*

† Payment Code:
1 = Amount estimated
2 = Agreed upon
3 = Paid (Default))

*** Property code**
1 = All other property
2 = QTIP property

Miscellaneous expenses [§ 24]

#	Description (35)	Bene/Ratio (1-10)	Amount [24]	Comm Prop	Marital Share (xxx.xxxx)	Comm Alt (Force)	Prop Code*
				☐✓			
				☐✓			

Debts And Losses

Schedule K Information

Debts of decedent [§ 25]

(Ratio - 1-10) (Marital Share = xxx.xxxx)

#	Item #	Description (34)	Bene/Ratio	Amount Unpaid	Amt in Contest	Amt Claimed [25]

Comm Prop	Marital Share	Comm Amt (Force)	Prop Code*
☐✓			

#	Item #	Description (34)	Bene/Ratio	Amount Unpaid	Amt in Contest	Amt Claimed [25]

Comm Prop	Marital Share	Comm Amt (Force)	Prop Code*
☐✓			

Mortgages and liens [§ 26]

(Marital Share = xxx.xxxx)

#	Item #	Description (60)	Bene/Ratio (1-10)

Amount [26]	Comm Prop	Marital Share	Comm Amt (Force)	Prop Code*
	☐✓			

#	Item #	Description (60)	Bene/Ratio (1-10)

Amount [26]	Comm Prop	Marital Share	Comm Amt (Force)	Prop Code*
	☐✓			

Schedule L Information

Net losses during administration [§ 27]

(Marital Share = xxx.xxxx)

#	Item #	Description (60)	Bene/Ratio (1-10)

Amount [27]	Comm Prop	Marital Share	Comm Amt (Force)	Prop Code*
	☐✓			

#	Item #	Description (60)	Bene/Ratio (1-10)

Amount [27]	Comm Prop	Marital Share	Comm Amt (Force)	Prop Code*
	☐✓			

Expenses incurred in administering property [§ 28]

(Marital Share = xxx.xxxx)

#	Item #	Description (60)	Bene/Ratio (1-10)

Amount [28]	Comm Prop	Marital Share	Comm Amt (Force)	Prop Code*
	☐✓			

#	Item #	Description (60)	Bene/Ratio (1-10)

Amount [28]	Comm Prop	Marital Share	Comm Amt (Force)	Prop Code*
	☐✓			

Payments, Credits, Deductions, Extension

Payments

Paid with extension for Forms 706 — 1

Payment explanation — § 2

Prior payments:

	Date	Amount
1st	3	4
2nd	5	6
3rd	7	8
4th	9	10
5th	11	12

Credits / Deductions

Unified credit adjustment for Form 706 — 13

State death taxes paid — 14

Other credits for Form 706-NA — 15

Claim for Refund

Refund requested (Force) — 16

Explanation — § 17

Extension

Calculate extension (1 = Extension of time to file only, 2 = Extension of time to pay only, 3 = Both) — 18

Extension of time to file:

- Extended due date (For transmittal letters and filing instructions / penalties and interest calculations) — 19
- Executor out of the country — 20
- Alternate reason for extension — § 21

Extension of time to pay:

- Extended due date — 22
- Reason for extension — § 23
- Taxes cannot be determined — 24
- Tax due when Form 706 filed — 25
- Tax due as a result of amended or supplemental Form 706 — 26
- Additional tax due as a result of examination of Form 706 — 27
- Cash shortage — 28

Balance due on extension (Force) — 29

Executor's title for signature line — 30

- Name of filer if not executor — 31
- Power of attorney — 32

Penalties

Date filed, if other than due date of return — 33

Suppress on return:

- Late interest — 34
- Failure to file penalty — 35
- Failure to pay penalty — 36

Schedule M - Specific Bequest to Surviving Spouse

Property passed to surviving spouse as a result of a qualified disclaimer . . . . ✓ 1

Spouse information:

Country of birth (If not U.S.) (20) 2

Date of birth (mm/dd/yyyy) 3

Date of citizenship (If naturalized) (mm/dd/yy) 4

Country of citizenship (If not U.S.) (20) 5

Electing not to treat joint and survivor annuities as QTIP property . . . . ✓ 6

Calculation of specific marital bequest (1 = Use all assets & deductions, 2 = Only use items with a marital % (Default)) 7

Description of property passing to spouse (Force) 8

Description of property passing to spouse (Force) [§ 9]

#	Item #	Description (60)	Amount	Prop Code*

*** Property Code: 1 = All other property, 2 = QTIP property**

Schedule O - Charitable Gifts and Bequests

Enter charitable organization information on Form Names

Details regarding any action instituted affecting the charitable deduction (74)
[§ 10]

Details regarding action planned that would affect the deduction (74)
[§ 11]

Property passed to charity as the result of a qualified disclaimer . . . . ✓ 12

Information for charitable, public, and similar gifts [§ 13] . . . .

% - xxx.xxxx

#	Item #	Charitable Organization (35)	Specific Amount	Residual %

Residuary Bequest Information

	Marital	Charitable
Calculate residual bequest	14	18

Blank = Use percentages entered
1 = Sufficient to bring taxable income to zero
2 = Sufficient to bring tax to zero after unified credit

	Marital	Charitable
Interest in residual estate (xxx.xxxx)	15	19

Description of residual bequest (74)
[§ 16]

Net residual bequest (Force) 17

Allocation of Taxes to Residual Estate

Total federal and state generation-skipping transfer taxes paid 20

Foreign death tax credit 21

Tax on prior transfers credit 22

Taxes specifically allocated out of:	Marital Interests	Charitable Interests	Other Bequests
Federal estate tax	23	24	25

State and other death tax [§ 26]

#	Description (45)	Marital Int [26]	Charitable Int [27]	Other Bequests [28]

Federal and state GST tax [§ 29]

#	Description (45)	Marital Int [29]	Charitable Int [30]	Other Bequests [31]

Enter executor and attorney information on Form Names

Executor information:

Use the same executor for both in and outside the U.S. ✓ 1

Name outside the U.S. (35) 2

Attorney information:

Print firm information for attorney inside the U.S. ✓ 3

Use the same attorney for both in and outside the U.S. ✓ 4

Name inside the U.S. (35) 5

Name outside the U.S. (35) 6

Questions

Letters testamentary or of administration were granted for the estate ✓ 7

Names and addresses if not listed above [§ 8]

#	Name (30)	Street (30)	City (20)	State	Zip

Decedent owned real property located in the U.S. ✓ 9

Decedent owned U.S. corporate stock ✓ 10

Decedent owned debt obligations of a U.S. person, state, etc. ✓ 11

Decedent owned other U.S. property ✓ 12

Decedent engaged in business in the U.S. ✓ 13

Decedent had access to a U.S. safe deposit box ✓ 14

Decedent jointly owned U.S. property ✓ 15

Information if decedent was ever a citizen of the U.S. (74)
[§ 16]

Decedent lost U.S. citizenship within the last 10 years ✓ 17

Decedent made transfers of U.S. property ✓ 18

Trusts exist that included U.S. property ✓ 19

Decedent had a general power of appointment over U.S. property ✓ 20

Decedent exercised or released the powers of appointment ✓ 21

Federal gift tax returns were filed [§ 22]

#	Period(s) Covered (12)	IRS Office(s) Where Filed (26)

Gross estate includes an interest transferred to a skip person ✓ 23

Schedules A and B

Additional Information [§ 24] (37)

Gross estate inside the U.S. [§ 25] — *** Property Code:** 1 = All other property, 2 = QTIP property

#	Item #	Description (38)	Bene/Ratio (1-10)	Alt Date	Alternate Value [25]

Marital Share = xxx.xxxx	Death Value [26]	Postal Code	Comm Prop	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
			☐ ✓				

#	Item #	Description (38)	Bene/Ratio (1-10)	Alt Date	Alternate Value [25]

Marital Share = xxx.xxxx	Death Value [26]	Postal Code	Comm Prop	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
			☐ ✓				

#	Item #	Description (38)	Bene/Ratio (1-10)	Alt Date	Alternate Value [25]

Marital Share = xxx.xxxx	Death Value [26]	Postal Code	Comm Prop	Marital Share	Comm Alt (Force)	Comm Death (Force)	Prop Code*
			☐ ✓				

Death Value

Gross estate outside the U.S. 27

Total debts and expenses [§ 28] — (1 = All other property, 2 = QTIP property)

#	Description (55)	Amount [28]	Comm Prop	Marital Share (xxx.xxxx)	Prop Code
			☐ ✓		
			☐ ✓		

Country imposing death tax (15) 1
Name of death tax (31) 2
3
Title of treaty or statute (31) 4
Information for credit for foreign death taxes (74)
[§ 5]

Total death tax imposed by country named above 6
Value of foreign property net of bequests 7

Schedule P Section B

Country imposing death tax (15) 8
Name of death tax (31) 9
10
Title of treaty or statute (31) 11
Information for credit for foreign death taxes (74)
[§ 12]

Total death tax imposed by country named above 13
Value of foreign property net of bequests 14

Schedule P Section C

Country imposing death tax (15) 15
Name of death tax (31) 16
17
Title of treaty or statute (31) 18
Information for credit for foreign death taxes (74)
[§ 19]

Total death tax imposed by country named above 20
Value of foreign property net of bequests 21

Schedule P Section D

Country imposing death tax (15) 22
Name of death tax (31) 23
24
Title of treaty or statute (31) 25
Information for credit for foreign death taxes (74)
[§ 26]

Total death tax imposed by country named above 27
Value of foreign property net of bequests 28

Schedule R and Conservation Easement

Enter trust and skip person informtion on Form Names

Part 1

Total GST exemption allocated by decedent against lifetime transfers . . . 1

Total GST exemption allocated by executor against lifetime transfers . . . 2

Allocation of GST exemption to trusts [§ 3]

#	Name of Trust (36)	Exemption Allocation	Additional GST Exemption	Inclusion Ratio

Allocation of GST exemption to section 2032A interests [§ 4]

#	Name of Skip Person (36)	Event Description (36)	GST Exemption Allocation

Part 2

Direct skips where property interests transferred bear the GST tax [§ 5]

#	Name of Skip Person (36)	Property Description (27)	Amount

Taxes and other charges borne . . . 6

Generation-skipping transfer taxes borne . . . 7

Generation-skipping transfer exemption allocated . . . 8

Part 3

Direct skips where property interests transferred do not bear the GST tax [§ 9]

#	Name of Skip Person (36)	Property Description (27)	Amount

Taxes and other charges borne . . . 10

Generation-skipping transfer taxes borne . . . 11

Generation-skipping transfer exemption allocated . . . 12

U

Conservation Easement

State postal code (State use) . . . 1

Decedent / family owned the land for the last three years (1 = Yes (Default), 2 = No) . . . ✓ 2

Property subject to conservation easement [§ 3]

#	Description (60)	Alternate Value [3]	Death Value [4]

Qualified conservation easement [§ 5]

#	Description (60)	Alternate Value [5]	Death Value [6]

Death Value

Date of death value of prior conservation easements . . . 7

Retained development rights . . . 8

Conservation easements taken on Schedule O . . . 9

Indebtedness allocable to the conservation easement land . . . 10

Percent of net qualified conservation easement exclusion allocated to spouse . . . 11

Schedule R-1 Section A

Enter trust information on Form Names

Trust name (35) 1
Filing due date of Schedule R (Force) (mm/dd/yy) . . . 3

Description of property interests subject to the direct skip [§ 3]

#	Property Description (63)	Amount

Taxes and other charges borne 4
Generation-skipping transfer exemption allocated 5
Property does NOT bear the generation-skipping transfer tax . . . . ✓ 6

Schedule R-1 Section B

Enter trust information on Form Names

Trust name (35) 7
Filing due date of Schedule R (Force) (mm/dd/yy) . . . 8

Description of property interests subject to the direct skip [§ 9]

#	Property Description (63)	Amount

Taxes and other charges borne 10
Generation-skipping transfer exemption allocated 11
Property does NOT bear the generation-skipping transfer tax . . . . ✓ 12

Schedule R-1 Section C

Enter trust information on Form Names

Trust name (35) 13
Filing due date of Schedule R (Force) (mm/dd/yy) . . . 14

Description of property interests subject to the direct skip [§ 15]

#	Property Description (63)	Amount

Taxes and other charges borne 16
Generation-skipping transfer exemption allocated 17
Property does NOT bear the generation-skipping transfer tax . . . . ✓ 18

Schedule R-1 Section D

Enter trust information on Form Names

Trust name (35) 19
Filing due date of Schedule R (Force) (mm/dd/yy) . . . 20

Description of property interests subject to the direct skip [§ 21]

#	Property Description (63)	Amount

Taxes and other charges borne 22
Generation-skipping transfer exemption allocated 23
Property does NOT bear the generation-skipping transfer tax . . . . ✓ 24

Enter qualified heir information on Form Names

Qualified heir (36) . . 1

★ **Commencement date** (If different than decedent's date of death) (mm/dd/yy) 2

Nontaxable involuntary conversion or exchange . . . . ✓ 3

Decedent's estate tax:

Recomputed without election 4

Reported on Form 706 with election 5

Date of taxable disposition or cessation of qualified use (For due date) (mm/dd/yy) 6

Schedule B - Involuntary Conversions or Exchanges

Involuntary conversion or exchange (1 = Conversion, 2 = Exchange) 7

Description of qualified replacement / exchange property [§ 8]

#	Item #	Description (50)	Cost/FMV [8]

Form 706-A Information

Section 1016(c) election 9

Value of all specially valued property:

	Passed to Heir	In Decedent's Estate
Without section 2032A election	10	11
With section 2032A election	12	13

Total estate tax recaptured on previous Form(s) 706-A 14

Disposition of standing timber on qualified woodland . . . . ✓ 15

Section 1016(c) interest 16

Schedule A

Specially valued property disposition / cessation of qualified use:

Amount received [§ 17]

#	Item #	Form 706, Schedule, Item, & Description (38)	Date	Amount Rec [15]	Special Value	DOD Value w/o Elec

Special use value 18

Value without election 19

Form 706-D Information

Share of qualified family-owned business interests 20

Total of reported value of qualified family-owned business interests 21

Schedule A

Family-owned business interest disposition / cessation of qualified use:

Amount realized / fair market value [§ 22]

#	Item #	Form 706, Schedule, Item, & Description (38)	Date	Amount Received [20]	Death Value

Date of death / alternate value 23

Transferee Information

Transferee (35) [24]	**Code*** [25]	**Description** [§ 26] (next line)	**#**
Item #	**Desc** (50)	**Date of Disp**	
Transferee (35) [27]	**Code*** [28]	**Description** [§ 29] (next line)	**#**
Item #	**Desc** (50)	**Date of Disp**	
Transferee (35) [30]	**Code*** [31]	**Description** [§ 32] (next line)	**#**
Item #	**Desc** (50)	**Date of Disp**	
Transferee (35) [33]	**Code*** [34]	**Description** [§ 35] (next line)	**#**
Item #	**Desc** (50)	**Date of Disp**	
Transferee (35) [36]	**Code*** [37]	**Description** [§ 38] (next line)	**#**
Item #	**Desc** (50)	**Date of Disp**	
Transferee (35) [39]	**Code*** [40]	**Description** [§ 41] (next line)	**#**
Item #	**Desc** (50)	**Date of Disp**	
Transferee (35) [42]	**Code*** [43]	**Description** [§ 44] (next line)	**#**
Item #	**Desc** (50)	**Date of Disp**	
Transferee (35) [45]	**Code*** [46]	**Description** [§ 47] (next line)	**#**
Item #	**Desc** (50)	**Date of Disp**	

*** Code** 1 = Disposition to family member, 2 = Qualified conservation contribution, 3 = Loss of U.S. citizenship

Transferor Information

Schedule Q

	Transferor	SSN	IRS Office	Date of Death
A	1	2	3	4
B	19	20	21	22
C	37	38	39	40

Form 706 information:	A	B	C
Gross value of prior transfer	5	23	41
Death taxes payable from prior transfer	6	24	42
Encumbrances allocable to prior transfer	7	25	43
Obligations allocable to prior transfer	8	26	44
Marital deduction applicable to gross value of prior transfer	9	27	45
Taxable estate	10	28	46
Federal estate tax paid	11	29	47
State death taxes paid	12	30	48
Foreign death taxes paid	13	31	49
Other death taxes paid	14	32	50
Net federal estate tax paid	15	33	51
Credit for gift tax paid	16	34	52
Credit allowed for tax on prior transfers	17	35	53
Section 2013(f) adjustments made	18	36	54

Foreign Death Tax Payments

Form 706-CE Section A

Name of foreign government imposing the tax 1

Foreign death tax finally determined 2

Death tax figured under the provisions of a death tax convention 3

Dates paid 4 6 8 10

Amounts paid (In foreign currency) 5 7 9 11

Description of property § 12

Status of refund claimed or allowed (1 = Allowed, 2 = Rejected in full, 3 = Consideration is pending) 13

Amount, if refund allowed 14

Explanation of pending credit / multiple tax rates / multiple inheritances § 15

Claiming a refund or credit of the death tax 16

Form 706-CE Section B

Name of foreign government imposing the tax 17

Foreign death tax finally determined 18

Death tax figured under the provisions of a death tax convention 19

Dates paid 20 22 24 26

Amounts paid (In foreign currency) 21 23 25 27

Description of property § 28

Status of refund claimed or allowed (1 = Allowed, 2 = Rejected in full, 3 = Consideration is pending) 29

Amount, if refund allowed 30

Explanation of pending credit / multiple tax rates / multiple inheritances § 31

Claiming a refund or credit of the death tax 32

Form 706-CE Section C

Name of foreign government imposing the tax 33

Foreign death tax finally determined 34

Death tax figured under the provisions of a death tax convention 35

Dates paid 36 38 40 42

Amounts paid (In foreign currency) 37 39 41 43

Description of property § 44

Status of refund claimed or allowed (1 = Allowed, 2 = Rejected in full, 3 = Consideration is pending) 45

Amount, if refund allowed 46

Explanation of pending credit / multiple tax rates / multiple inheritances § 47

Claiming a refund or credit of the death tax 48

Identify Spouse, Beneficiary, Executor, Representative

SSN or EIN 1

Names 2 3

5

Spouse, Beneficiary, Executor, Representative Information

Use a separate screen for each individual, trust, estate, or organization

Type of entity (**I = Individual**, S = Surviving spouse, T = Trust, E = Estate, C = Charitable organization) 6

Type of executor (1 = Signing 706 return, 2 = Multiple executor) 7

Type of multiple executor (**Blank = Federal and state**, F = Federal only, S = State only) 8

Relationship to decedent, if an individual 9

Relationship to qualified heir for Forms 706-A and 706-D 10

Skip person for generation skipping transfer 11

Fiduciary:

Name 12

Title 13

Character of institution, if charitable organization 14

Address Information

Address 15

City, state, zip code 16 17 18

Telephone number 19

Additional Beneficiary Information

Schedule E, co-tenant letter (Use letters, beginning with "A" for the first co-tenant) 20

Percentage of: (xxx.xxxx)

Residual estate 21

Gross estate 22

State death tax deduction 23

Federal estate tax 24

Federal generation-skipping transfer tax 25

Specific amount received (For residual calculations, include joint property) 26

Additional Representative Information

Representative for Form 706, Part 4 27

Practicing state 28

Type 29

a = Attorney	c = Enrolled Agent	e = Full-time employee	g = Enrolled Actuary
b = Certified Public Accountant	d = Officer	f = Family member	h = Unenrolled return preparer

Jurisdiction 30

CAF number 31

Fax number 32

New:

Address 33

Telephone number 34

Fax number 35

Firm name (State use) 36

Beneficiary Allocation Ratios

Name 1

Allocation Ratios for this Beneficiary

	Ratio Name (Optional)	Dollar	Percent
Ratio #1	2	3	4
Ratio #2	5	6	7
Ratio #3	8	9	10
Ratio #4	11	12	13
Ratio #5	14	15	16
Ratio #6	17	18	19
Ratio #7	20	21	22
Ratio #8	23	24	25
Ratio #9	26	27	28
Ratio #10	29	30	31

Power of Attorney

General Information

Power of Attorney / Tax Information Authorization (1 = Form 2848, 2 = Form 8821) 1

IRS Service Center for power of attorney 3

Specific use not recorded on Centralized Authorization File (CAF) 4

Additions or deletions to authorized acts for Form 2848:

5

6

7

First representative authorized to receive refund checks 8

Copies of notices to second representative for Form 2848 9

Send no notices to representative 10

NOT revoking prior power of attorney 11

Representative / Appointee Names

Enter representative information on Screen Names

Representative name #1 12

Representative name #2 13

Representative name #3 14

Tax Matters Information

Type of Tax	Tax Form Number	Year(s) or Period(s)	Form 8821 Only Specific Tax Matters
15	16	17	18
19	20	21	22
23	24	25	26

Court and Death Certificate

General Information

Court name where will probated / administered	1
Location	2
Case number	3
Death certificate number	4
Issuing authority	5