Form **706**
(Rev. August 2025)
Department of the Treasury
Internal Revenue Service

United States Estate (and Generation-Skipping Transfer) Tax Return

Estate of a citizen or resident of the United States (see instructions). To be filed for decedents dying after December 31, 2024.
Go to *www.irs.gov/Form706* for instructions and the latest information.

OMB No. 1545-0015

Part I Decedent and Executor (see instructions)

1a Decedent's first name and middle initial (and maiden name, if any)	**1b** Decedent's last name	**2 Decedent's social security no.**	
3a City, town, or post office. For foreign addresses, also complete lines 3e, 3f, and 3g.	**3b** County	**3c** State	**3d** ZIP code
3e Foreign country name	**3f** Foreign province/state/county	**3g** Foreign postal code	**4** Year domicile established	**5** Date of birth	**6** Date of death
7a Name of executor		**7b** Executor's TIN	
7c Executor's address (number and street)		**7d** Apt. or suite no.	
7e City, town, or post office. For foreign addresses, also complete lines 7h, 7i, and 7j.		**7f** State	**7g** ZIP code
7h Foreign country name	**7i** Foreign province/state/county	**7j** Foreign postal code	**7k** Executor's phone no.

7l ☐ Check here if there are multiple executors. If checked, attach a list with the names, addresses, telephone numbers, and SSNs of the additional executors.

8a Name of court where will was probated or estate administered	**8b** Location of court where will was probated or estate administered	**8c** Case number

Check all that apply

9a ☐ The decedent died testate.
b ☐ You attached a certified copy of the Will.
10 ☐ You attached the death certificate. **Note.** A death certificate must be attached.
11 ☐ You extended the time to file this Form 706.
12 ☐ You are estimating the value of assets included in the gross estate on Part II, line 1 pursuant to the special rule of Reg. section 20.2010-2(a)(7)(ii).
13 ☐ This is a supplemental return.
14a ☐ You previously filed a section 2053 protective claim for refund that is now ready for consideration.
b If line 14a is checked, enter the filing date(s) of the initial section 2053 protective claim(s) for refund:

Part II Tax Computation (see instructions)

1	Total gross estate less exclusion from Part V, item 13		**1**	
2	Tentative total allowable deductions from Part V, item 24		**2**	
3a	Tentative taxable estate. Subtract line 2 from line 1		**3a**	
b	State death tax deduction		**3b**	
c	Taxable estate. Subtract line 3b from line 3a		**3c**	
4	Adjusted taxable gifts. See instructions		**4**	
5	Add lines 3c and 4		**5**	
6	Tentative tax on the amount on line 5 from Table A in the instructions		**6**	
7	Total gift tax paid or payable. See instructions		**7**	
8	Gross estate tax. Subtract line 7 from line 6		**8**	
9a	Basic exclusion amount	**9a**		
b	Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any, from Part VI, Section D, line 4	**9b**		
c	Restored exclusion amount. See instructions	**9c**		
d	Applicable exclusion amount. Add lines 9a, 9b, and 9c	**9d**		
e	Applicable credit amount. Tentative tax on the amount on line 9d from Table A in the instructions	**9e**		
10	Adjustment to applicable credit amount. Do not enter more than $6,000. See instructions	**10**		
11	Allowable applicable credit amount. Subtract line 10 from line 9e		**11**	
12	Subtract line 11 from line 8. If zero or less, enter -0-		**12**	

Part II Tax Computation (see instructions) *(continued)*

13	Credit for foreign death taxes from Schedule P (Form 706). Attach Form(s) 706-CE	13			
14	Credit for tax on prior transfers from Schedule Q (Form 706)	14			
15	Credit for pre-1977 federal gift taxes under section 2012	15			
16	Marital credit under the 1995 Canadian Protocol	16			
17	Total credits. Add lines 13 through 16			17	
18	Net estate tax. Subtract line 17 from line 12			18	
19	Generation-skipping transfer (GST) taxes payable from Schedule R (Form 706), Part II, line 11			19	
20	Total transfer taxes. Add lines 18 and 19			20	
21	Prior payments. Explain in an attached statement			21	
22	**Tax due.** If the amount on line 20 is more than the amount on line 21, subtract line 21 from line 20. For details on how to pay, go to *www.irs.gov/Payments* or see the instructions			22	
23a	**Overpayment.** If the amount on line 21 is more than the amount on line 20, subtract line 20 from line 21 and complete lines 23b, 23c, and 23d. See instructions			23a	

b Routing number **c** Type: ☐ Checking ☐ Savings

d Account number

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than the executor) is based on all information of which preparer has any knowledge.

Sign Here

Signature of executor	Date
Signature of executor	Date

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

Part III Elections by the Executor (see instructions)

Note. For information on electing portability of the decedent's DSUE amount, including how to opt out of the election, see Part VI.
Caution. Some of the following elections may require the posting of bonds or liens.

Check "Yes" or "No" for each question.		Yes	No
1	Do you elect alternate valuation?	☐	☐
2	Do you elect special-use valuation? If "Yes," you must complete and attach Schedule T (Form 706)	☐	☐
3	Do you elect to pay the taxes in installments as described in section 6166? If "Yes," you must attach the additional information described in the instructions. **Note. By electing section 6166 installment payments, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien**	☐	☐
4	Do you elect to postpone the part of the taxes due to a reversionary or remainder interest as described in section 6163?	☐	☐

Part IV General Information (see instructions)

Note. Attach the necessary supplemental documents.

1a Death certificate number

1b Death certificate issuing authority

2a Decedent's business or occupation or former business or occupation

2b Check here if retired ☐

3a Marital status of the decedent at time of death. Also enter the decedent's surviving spouse information on lines 4a, 4b, and 4c, if applicable. See instructions.

☐ Married ☐ Widow/widower ☐ Single ☐ Legally separated ☐ Divorced

3b For all prior marriages, list the information below. Under column (iv), indicate whether the marriage ended by annulment, divorce, or death. Attach additional statements if necessary.

(i) Name of former spouse(s)	(ii) Social security number	(iii) Date marriage ended	(iv) Annulment	(iv) Divorce	(iv) Death
			☐	☐	☐
			☐	☐	☐
			☐	☐	☐
			☐	☐	☐

4a Surviving spouse's name

4b Social security number

4c Amount surviving spouse received

5a Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O (Form 706)). Attach additional statements if necessary.

(i) Name of individual, trust, or estate receiving $5,000 or more	(ii) Identifying number	(iii) Relationship to decedent	(iv) Amount received

b	Total from attachment, if necessary	**5b**	
c	All unascertainable beneficiaries and those who receive less than $5,000	**5c**	
d	**Total.** Add amounts in column (iv)	**5d**	

Answer each of the following questions. **If you answer "Yes" to any of the questions, you must attach additional information as described.**		Yes	No
6	Is the estate filing a protective claim for refund? If "Yes," complete and attach Schedule PC (Form 706) for each claim	☐	☐
7	Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate)?	☐	☐
8a	Have federal gift tax returns ever been filed?	☐	☐
	If "Yes" to line 8a, attach copies of the returns, if available, and furnish the following information.		
b	Period(s) covered / **c** Internal Revenue office(s) where filed		
9a	Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?	☐	☐
b	Did the decedent own any insurance on the life of another that is not included in the gross estate?	☐	☐
10	Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (**a**) one or more of the other joint tenants was someone other than the decedent's spouse, and (**b**) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E (Form 706)	☐	☐

Part IV General Information (see instructions) *(continued)*

Answer each of the following questions. **If you answer "Yes" to any of the questions, you must attach additional information as described.**		Yes	No
11a	Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation?	☐	☐
b	If "Yes" to line 11a, was the value of **any** interest owned discounted on this estate tax return? If "Yes," see the instructions on reporting the total accumulated or effective discounts taken on Schedule F (Form 706) or Schedule G (Form 706)	☐	☐
12	Did the decedent make any transfer described in sections 2035, 2036, 2037, or 2038? If "Yes," you must complete and attach Schedule G (Form 706)	☐	☐
13a	Were there in existence at the time of the decedent's death any trusts created by the decedent during the decedent's lifetime?	☐	☐
b	Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship?	☐	☐
c	Was the decedent receiving income or eligible to receive any distribution from a trust created after October 22, 1986, by a parent or grandparent?	☐	☐
d	If "Yes" to line 13c, was there a GST taxable termination (under section 2612) on the death of the decedent? If "Yes," attach a statement of explanation. Attach a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s)	☐	☐
e	Did the decedent at any time during the decedent's lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in line 13a or 13b?	☐	☐
f	If "Yes" to line 13e, provide the EIN for the entity in which an interest was transferred/sold:		
14	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H (Form 706)	☐	☐
15	Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?	☐	☐
16	Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I (Form 706) or a private annuity? If "Yes," you must complete and attach Schedule I (Form 706)	☐	☐
17	Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a predeceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach a statement of explanation	☐	☐

Part V Recapitulation (see instructions)

Note. If estimating the value of one or more assets pursuant to the special rule of Reg. section 20.2010-2(a)(7)(ii), enter on both items 10 and 23 the amount noted in the instructions for the corresponding range of values.

Item no.	Gross estate from the applicable schedules of Form 706		Alternate value	Value at date of death
1	Total real estate. Schedule A, line 4	1		
2	Total stocks and bonds. Schedule B, line 4	2		
3	Total mortgage, notes, and cash. Schedule C, line 4	3		
4	Total insurance on the decedent's life. Schedule D, line 4. Attach Form(s) 712	4		
5	Total jointly owned property. Schedule E, line 10	5		
6	Total other miscellaneous property. Schedule F, line 7	6		
7	Total transfers during the decedent's lifetime. Schedule G, line 5	7		
8	Total powers of appointment. Schedule H, line 4	8		
9	Total annuities. Schedule I, line 5	9		
10	Estimated value of assets subject to the special rule of Reg. section 20.2010-2(a)(7)(ii)	10		
11	Total gross estate. Add items 1 through 10	11		
12	Total qualified conservation easement exclusion. Schedule U, line 20	12		
13	Total gross estate less exclusion. Subtract item 12 from item 11. Enter here and on Part II, line 1	13		

Item no.	Deductions from the applicable schedules of Form 706		Amount
14	Total funeral expenses and expenses incurred in administering property subject to claims. Schedule J, line 12	14	
15	Total debts of the decedent. Schedule K, line 6	15	
16	Total mortgages and liens on, or in respect of, any property of the decedent. Schedule K, line 10	16	
17	Add items 14 through 16	17	
18	Allowable amount of deductions from item 17. See instructions	18	
19	Total net losses during administration. Schedule L, line 4	19	
20	Total expenses incurred in administering property not subject to claims. Schedule L, line 8	20	
21	Total amount of property interests for which a marital deduction is being claimed. Schedule M, line 14	21	
22	Total charitable, public, and similar gifts and bequests. Schedule O, line 8	22	
23	Estimated value of deductible assets subject to the special rule of Reg. section 20.2010-2(a)(7)(ii)	23	
24	Tentative total allowable deductions. Add items 18 through 23. Enter here and on Part II, line 2	24	

Part VI Portability of Deceased Spousal Unused Exclusion (DSUE) (see instructions)

Portability Election

A decedent with a surviving spouse elects portability of the DSUE amount, if any, by completing and timely filing this return. No further action is required to elect portability of the DSUE amount to allow the surviving spouse to use the decedent's DSUE amount.

Section A—Opting Out of Portability

☐ Check here for the estate of a decedent with a surviving spouse to opt out of electing portability of the DSUE amount. Do not complete Sections B and C.

Caution. Check only if the estate opts **NOT** to elect portability of the DSUE amount.

Section B—Qualified Domestic Trust (QDOT)

Are any assets of the estate being transferred to a QDOT? . . . . . ☐ **Yes** ☐ **No**

If "Yes," the DSUE amount portable to a surviving spouse (calculated in Section C, below) is preliminary and shall be redetermined at the time of the final distribution or other taxable event imposing estate tax under section 2056A.

Section C—DSUE Amount Portable to the Surviving Spouse

(To be completed by the estate of a decedent making a portability election.)

Complete the following calculation to determine the DSUE amount that can be transferred to the surviving spouse.

1	Enter the amount from Part II, line 9d	**1**	
2	Enter the value of the cumulative lifetime gifts on which tax was paid or payable. See instructions	**2**	
3	Add lines 1 and 2	**3**	
4	Enter the amount from Part II, line 10	**4**	
5	Divide the amount on line 4 by 40% (0.40). If zero or less, enter -0-	**5**	
6	Subtract line 5 from line 3	**6**	
7	Enter the amount from Part II, line 5	**7**	
8	Subtract line 7 from line 6. If zero or less, enter -0-	**8**	
9	Enter the amount from Part II, line 9a	**9**	
10	DSUE amount portable to surviving spouse. Enter the smaller of line 8 or line 9	**10**	

Section D—DSUE Amount Received From Predeceased Spouse(s)

(To be completed by the estate of a deceased surviving spouse with DSUE amount from predeceased spouse(s).)

Provide the following information to determine the DSUE amount received from deceased spouse(s).

A Name of deceased spouse (dates of death after December 31, 2010, only)	**B** Date of death (enter as mm/dd/yy)	**C** Portability election made? Yes	**C** No	**D** If "Yes," DSUE amount received from spouse	**E** DSUE amount applied by decedent to lifetime gifts	**F** Year of Form 709 reporting use of DSUE amount listed in column E	**G** Remaining DSUE amount, if any (subtract column E from column D)
1 DSUE received from last deceased spouse:							
		☐	☐				
2 DSUE received from other predeceased spouse(s) and used by decedent:							
		☐	☐				
		☐	☐				
		☐	☐				
		☐	☐				
		☐	☐				
		☐	☐				
		☐	☐				
		☐	☐				
		☐	☐				
		☐	☐				
3 Total of all DSUE amounts from predeceased spouse(s) applied. Add line 2, column E				**3**			
4 Add line 3 and line 1, column D. Enter here and on Part II, line 9b				**4**			