



Department of Taxation and Finance

New York State Estate Tax Return ET-706

(4/15)

For office use only

For an estate of an individual who died on or after April 1, 2015, and on or before March 31, 2016

Amended return
Federal audit changes

Decedent's last name	First name	Middle initial	Social security number (SSN)
Address of decedent at time of death (number and street)			Date of death <input type="checkbox"/> <small>If copy of death certificate is attached, mark an X in the box</small>
City	State	ZIP code	County of residence
If the decedent was a nonresident of New York State (NYS) on the date of death, mark an X in the box and attach a completed Form ET-141, New York State Estate Tax Domicile Affidavit. <input type="checkbox"/>			
Employer identification number (EIN) of the estate		Name and EIN of any trusts created or funded by the will	
Executor - If you are submitting Letters Testamentary or Letters of Administration with this form, indicate in the box the type of letters. Enter L if regular, LL if limited letters. If you are not submitting letters with this form, enter N. <input type="checkbox"/>			
Surrogate's court - If a proceeding for probate or administration has commenced in a surrogate's court in NYS, enter county. <input type="checkbox"/>			

Domicile

Attorney's or authorized representative's last name	First name	MI	Executor's last name	First name	MI
In care of (firm's name)		If POA is attached, mark an X in the box <input type="checkbox"/>	If more than one executor, mark an X in the box (see instr.) <input type="checkbox"/>	E-mail address of executor	
Address of attorney or authorized representative			Address of executor		
City	State	ZIP code	City	State	ZIP code
PTIN or SSN of attorney or authorized rep.	Telephone number	Social security number of executor		Telephone number	

If the decedent possessed a cause of action or was a plaintiff in any litigation at the time of death, mark an X in the box and complete Schedule E (see Form ET-706-I, Instructions for Form ET-706).....

Installment payments of tax for closely held business - Do you elect to pay the tax in installments as described in IRC section 6166 (NYS Tax Law section 997)? If Yes, attach Form ET-415 (see Form ET-706-I)..... Yes No

If releases of lien are needed, attach Form(s) ET-117 (see Form ET-706-I) and enter the number of counties here

a Is a federal estate tax return (either federal Form 706 or 706-NA) required to be filed with the IRS (see Form ET-706-I)? Yes No
Note: You must submit a completed federal estate tax return with this return, even when you are not required to file with the federal Internal Revenue Service.

b Is there any QTIP property listed on federal Form 706, Schedule M, section A1? Yes No
If Yes, provide the social security number of the surviving spouse

For Rem Estate + co-ops

Tax computation	1 Taxable estate for New York State (from Schedule A, Part 1, line 17, or Part 2, line 31)	1.	
	2 New York State estate tax (from tax table on page 6)	2.	
	3 Applicable credit (see instructions)	3.	
	4 Tax after credit (subtract line 3 from line 2)	4.	
	5 Prior tax payments to New York State, if any (attach a Schedule of dates and amounts)	5.	
	6 If line 5 is less than line 4, subtract line 5 from line 4. This is the amount you owe	6.	
	7 If line 5 is greater than line 4, subtract line 4 from line 5. This is the amount to be refunded to you	7.	

If an attorney or authorized representative is listed above, he or she must complete the following declaration. I declare that I have agreed to represent the executor(s) for the above estate, that I am authorized to receive tax information regarding the estate, and I am (mark an X in all that apply): an attorney a certified public accountant an enrolled agent a public accountant enrolled with the NYS Education Department

Signature of attorney or authorized representative	Date	E-mail address of attorney
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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. Furthermore, I/we, as executor(s) for this estate, authorize the person, if any, named as my/our representative on this return to receive confidential tax information regarding this estate.

Signature of executor	Date	Signature of co-executor	Date
Print name of preparer other than executor	Signature of preparer other than executor	Preparer's PTIN or SSN	Preparer's NYTPRIN
Address of preparer	City	State ZIP code	Date E-mail address of preparer

TO Allocate EXPENSES to NY AND NON NY PROPERTY

Schedule E – Computation of allowable New York State deductions

Part 1 – Resident

Description of allowable federal deductions		A Total on federal return	B Deductions directly related to property inside New York State or intangible personal property	C Deductions directly related to property outside New York State*	D Deductions not directly related to property inside or outside New York State or to intangible personal property (deductions to be allocated)
32	Schedule J – funeral expenses and expenses incurred in administering property subject to claims				
33	Schedule K – debts of the decedent				
34	Schedule K – mortgages and liens				
35	Add lines 32 through 34				
36	Allowable amount of deductions from line 35 above				
37	Schedule L – net losses during administration				
38	Schedule L – expenses incurred in administering property not subject to claims				
39	Schedule M – bequests, etc., to surviving spouse				
40	Schedule O – charitable, public, and similar gifts and bequests				
41	Total (add lines 36 through 40)				

* If you have an amount entered in column C, attach a statement indicating the item number of the property listed on Schedule B that the deduction is directly related to if the location of the deduction is not clearly labeled on federal Schedules J through O.

42	Property outside New York State (from Schedule A, Part 1, line 9)	42.		
43	Federal gross estate (from Schedule A, Part 1, line 8)	43.		
44	Allocation percentage (divide line 42 by line 43)	44.		
45	Deductions not directly related to property inside or outside New York State or intangible personal property (from column D, line 41)	45.		
46	Deductions allocated to property outside New York State (multiply line 44 and line 45)	46.		
47	Deductions directly related to property outside New York State (from column C, line 41)	47.		
48	Federal deductions not allowed for New York State purposes (add lines 46 and 47; also enter on Schedule A, Part 1, line 15)	48.		

Schedule E – Computation of allowable New York State deductions (continued)

Part 2 – Nonresident

Description of allowable federal deductions		A Total on federal return	B Deductions directly related to property inside New York State	C Deductions directly related to property outside New York State or intangible personal property*	D Deductions not directly related to property inside or outside New York State or to intangible personal property (deductions to be allocated)
49	Schedule J – funeral expenses and expenses incurred in administering property subject to claims				
50	Schedule K – debts of the decedent				
51	Schedule K – mortgages and liens				
52	Add lines 49 through 51				
53	Allowable amount of deductions from line 52 above				
54	Schedule L – net losses during administration				
55	Schedule L – expenses incurred in administering property not subject to claims				
56	Schedule M – bequests, etc., to surviving spouse				
57	Schedule O – charitable, public, and similar gifts and bequests				
58	Total (add lines 53 through 57)				

* If you have an amount entered in column C, attach a statement indicating the item number of the property listed on Schedule B that the deduction is directly related to if the location of the deduction is not clearly labeled on federal Schedules J through O.

59	Property outside New York State and intangible personal property (from Schedule A, Part 2, line 21)	59.		
60	Federal gross estate (from Schedule A, Part 2, line 18)	60.		
61	Allocation percentage (divide line 59 by line 60)	61.		
62	Deductions not directly related to property inside or outside New York State or intangible personal property (from column D, line 58)	62.		
63	Deductions allocated to property outside New York State and intangible personal property (multiply line 61 and line 62)	63.		
64	Deductions directly related to property outside New York State and intangible personal property (from column C, line 58)	64.		
65	Federal deductions not allowed for New York State purposes (add lines 63 and 64; also enter on Schedule A, Part 2, line 27)	65.		

Schedule F – Description of litigation or cause of action

In the area provided below, describe any litigation in which the decedent was a plaintiff or litigation that is pending or contemplated on behalf of the decedent. Include the actual or estimated values of such litigation (see Litigation information in instructions).

Tax table						
If the New York taxable estate is:		The tax is:				
over	but not over					
\$ 0	\$ 500,000	\$ 15,300	plus	3.06%	of taxable estate	\$ 500,000
500,000	1,000,000	40,300	plus	5.0%	of the excess over	1,000,000
1,000,000	1,500,000	67,800	plus	5.5%	" " " "	1,500,000
1,500,000	2,100,000	106,800	plus	6.5%	" " " "	2,100,000
2,100,000	2,600,000	146,800	plus	8.0%	" " " "	2,600,000
2,600,000	3,100,000	190,800	plus	8.8%	" " " "	3,100,000
3,100,000	3,600,000	238,800	plus	9.6%	" " " "	3,600,000
3,600,000	4,100,000	290,800	plus	10.4%	" " " "	4,100,000
4,100,000	5,100,000	402,800	plus	11.2%	" " " "	5,100,000
5,100,000	6,100,000	522,800	plus	12.0%	" " " "	6,100,000
6,100,000	7,100,000	650,800	plus	12.8%	" " " "	7,100,000
7,100,000	8,100,000	786,800	plus	13.6%	" " " "	8,100,000
8,100,000	9,100,000	930,800	plus	14.4%	" " " "	9,100,000
9,100,000	10,100,000	1,082,800	plus	15.2%	" " " "	10,100,000
10,100,000				16.0%	" " " "	

This return must be filed within nine months after the date of death unless an extension of time to file the return has been granted.

Mail your return and payment (if any) to:

NYS ESTATE TAX
 PROCESSING CENTER
 PO BOX 15167
 ALBANY NY 12212-5167

If you use a private delivery service, see *Private delivery services* in the instructions.

Reminders: Sign the front page of this return. If there is an amount due on line 6, make check payable in U.S. funds to **Commissioner of Taxation and Finance**. Attach a completed copy of the federal estate tax return along with any accompanying schedules and supplementary information.

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, 2012.
► Information about Form 706 and its separate instructions is at www.irs.gov/form706.

Part 1 – Decedent and Executor	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; county; state or province; country; and ZIP or foreign postal code.	3b Year domicile established	4 Date of birth	5 Date of death	
	6a Name of executor (see instructions)	6b Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code) and phone no.			
	6c Executor's social security number (see instructions)				
	6d If there are multiple executors, check here <input type="checkbox"/> and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors.				Phone no.
	7a Name and location of court where will was probated or estate administered				7b Case number
	8 If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will.		9 If you extended the time to file this Form 706, check here <input type="checkbox"/>		
10 If Schedule R-1 is attached, check here <input type="checkbox"/>		11 If you are estimating the value of assets included in the gross estate on line 1 pursuant to the special rule of Reg. section 20.2010-2T(a)(7)(i), check here <input type="checkbox"/>			

Part 2 – Tax Computation	1 Total gross estate less exclusion (from Part 5—Recapitulation, item 13)	1	
	2 Tentative total allowable deductions (from Part 5—Recapitulation, 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	
	9b Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s) if any (from Section D, Part 6—Portability of Deceased Spousal Unused Exclusion)	9b	
	9c Applicable exclusion amount (add lines 9a and 9b)	9c	
	9d Applicable credit amount (tentative tax on the amount in 9c from Table A in the instructions)	9d	
	10 Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.)	10	
	11 Allowable applicable credit amount (subtract line 10 from line 9d)	11	
	12 Subtract line 11 from line 8 (but do not enter less than zero)	12	
	13 Credit for foreign death taxes (from Schedule P). (Attach Form(s) 706-CE.)	13	
	14 Credit for tax on prior transfers (from Schedule Q)	14	
	15 Total credits (add lines 13 and 14)	15	
16 Net estate tax (subtract line 15 from line 12)	16		
17 Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)	17		
18 Total transfer taxes (add lines 16 and 17)	18		
19 Prior payments (explain in an attached statement)	19		
20 Balance due (or overpayment) (subtract line 19 from line 18)	20		

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	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

Decedent's social security number

Estate of:

Part 3—Elections by the Executor

Note. For information on electing portability of the decedent's DSUE amount, including how to opt out of the election, see Part 6—Portability of Deceased Spousal Unused Exclusion.

Note. Some of the following elections may require the posting of bonds or liens.

Please check "Yes" or "No" box for each question (see instructions).

	Yes	No
1 Do you elect alternate valuation?		
2 Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1		
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 4—General Information

Note. Please attach the necessary supplemental documents. **You must attach the death certificate.** (See instructions)

Authorization to receive confidential tax information under Reg. section 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate:

Name of representative (print or type)	State	Address (number, street, and room or suite no., city, state, and ZIP code)
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I declare that I am the attorney/ certified public accountant/ enrolled agent (check the applicable box) for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.

Signature	CAF number	Date	Telephone number
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- 1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).
- 2 Decedent's business or occupation. If retired, check here and state decedent's former business or occupation.
- 3a Marital status of the decedent at time of death:
 Married Widow/widower Single Legally separated Divorced
- 3b For all prior marriages, list the name and SSN of the former spouse, the date the marriage ended, and whether the marriage ended by annulment, divorce, or death. Attach additional statements of the same size if necessary.

4a Surviving spouse's name	4b Social security number	4c Amount received (see instructions)
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5 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) (see instructions).

Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)

All unascertainable beneficiaries and those who receive less than \$5,000

Total

If you answer "Yes" to any of the following 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 two copies of Schedule PC for each claim.		
7 Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate)? (see instructions)		
8a Have federal gift tax returns ever been filed? If "Yes," 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?		

Estate of:

Part 4—General Information (continued)

If you answer "Yes" to any of the following questions, you must attach additional information as described.		Yes	No
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		
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," was the value of any interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions on reporting the total accumulated or effective discounts taken on Schedule F or G		
12	Did the decedent make any transfer described in sections 2035, 2036, 2037, or 2038? (see instructions) If "Yes," you must complete and attach Schedule G		
13a	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her 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 from a trust created after October 22, 1986, by a parent or grandparent? If "Yes," was there a GST taxable termination (under section 2612) on the death of the decedent?		
d	If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide 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 his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in lines 13a or 13b? If "Yes," provide the EIN for this transferred/sold item. ►		
14	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H		
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 or a private annuity? If "Yes," you must complete and attach Schedule I		
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 an explanation		

Part 5—Recapitulation. Note. If estimating the value of one or more assets pursuant to the special rule of Reg. section 20.2010-2T(a)(7)(ii), enter on both lines 10 and 23 the amount noted in the instructions for the corresponding range of values. (See instructions for details.)

Item no.	Gross estate	Alternate value	Value at date of death
1	Schedule A—Real Estate	1	
2	Schedule B—Stocks and Bonds	2	
3	Schedule C—Mortgages, Notes, and Cash	3	
4	Schedule D—Insurance on the Decedent's Life (attach Form(s) 712)	4	
5	Schedule E—Jointly Owned Property (attach Form(s) 712 for life insurance)	5	
6	Schedule F—Other Miscellaneous Property (attach Form(s) 712 for life insurance)	6	
7	Schedule G—Transfers During Decedent's Life (att. Form(s) 712 for life insurance)	7	
8	Schedule H—Powers of Appointment	8	
9	Schedule I—Annuities	9	
10	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii)	10	
11	Total gross estate (add items 1 through 10)	11	
12	Schedule U—Qualified Conservation Easement Exclusion	12	
13	Total gross estate less exclusion (subtract item 12 from item 11). Enter here and on line 1 of Part 2—Tax Computation	13	
Item no.	Deductions	Amount	
14	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims	14	
15	Schedule K—Debts of the Decedent	15	
16	Schedule K—Mortgages and Liens	16	
17	Total of items 14 through 16	17	
18	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Recapitulation)	18	
19	Schedule L—Net Losses During Administration	19	
20	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims	20	
21	Schedule M—Bequests, etc., to Surviving Spouse	21	
22	Schedule O—Charitable, Public, and Similar Gifts and Bequests	22	
23	Estimated value of deductible assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii)	23	
24	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2 of the Tax Computation	24	

Estate of:

SCHEDULE A—Real Estate

- For jointly owned property that must be disclosed on Schedule E, see instructions.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under sections 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	<p>REAL ESTATE OWNED BY DECEDENT IN HIS NAME ALONE</p> <p>REAL ESTATE OWNED BY DECEDENT AS TENANT IN COMMON</p>			
Total from continuation schedules or additional statements attached to this schedule				
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 1.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

SCHEDULE B—Stocks and Bonds

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last four columns.

Item number	Description, including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN.	CUSIP number or EIN, where applicable	Unit value	Alternate valuation date	Alternate value	Value at date of death
1	<p>List stocks and bonds</p> <p>FMV AS OF DATE OF DEATH (OR ALTERNATE VALUATION DATE) IS AVERAGE OF HIGH AND LOW</p> <p>List co-op stock here</p> <p>IF P.O.D. OR T.O.D. List BENEFICIARY</p>					
<p>Total from continuation schedules (or additional statements) attached to this schedule</p> <p>TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 2.)</p>						

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

SCHEDULE C—Mortgages, Notes, and Cash

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	Bank Accounts CASH Accounts Promissory Notes mortgages			
Total from continuation schedules (or additional statements) attached to this schedule . . .				
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 3.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

SCHEDULE D—Insurance on the Decedent's Life

You must list all policies on the life of the decedent and attach a Form 712 for each policy.

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	<p>INSURANCE ON DECEDENT'S LIFE IN WHICH DECEDENT HELD AN INCIDENT OF OWNERSHIP</p> <p>NOTE: INSURANCE ON OTHERS OWNED BY DECEDENT IS REPORTED ON SCHEDULE F.</p> <p>INSURANCE CO POLICY NO. FACE AMOUNT BENEFICIARY</p> <p>USE FORM 712 FOR VALUATION</p>			
Total from continuation schedules (or additional statements) attached to this schedule . . .				
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 4.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE E—Jointly Owned Property

(If you elect section 2032A valuation, you must complete Schedule E and Schedule A-1.)

PART 1. Qualified Joint Interests—Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants (Section 2040(b)(2))

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	Alternate valuation date	Alternate value	Value at date of death
1	CUSIP number or EIN, where applicable			
Total from continuation schedules (or additional statements) attached to this schedule				
1a	Totals			1a
1b	Amounts included in gross estate (one-half of line 1a)			1b

PART 2. All Other Joint Interests

2a State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached statement.

Name	Address (number and street, city, state, and ZIP code)
A.	
B.	
C.	

Item number	Enter letter for co-tenant	Description (including alternate valuation date if any). For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Percentage includible	Includible alternate value	Includible value at date of death
1		CUSIP number or EIN, where applicable			
Total from continuation schedules (or additional statements) attached to this schedule					
2b	Total other joint interests				2b
3	Total includible joint interests (add lines 1b and 2b). Also enter on Part 5—Recapitulation, page 3, at item 5				3

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule

(For jointly owned property that must be disclosed on Schedule E, see instructions.)
 (If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

- | | Yes | No |
|--|-----|----|
| 1 Did the decedent own any works of art, items, or any collections whose artistic or collectible value at date of death exceeded \$3,000?
If "Yes," submit full details on this schedule and attach appraisals. | | |
| 2 Has the decedent's estate, spouse, or any other person received (or will receive) any bonus or award as a result of the decedent's employment or death?
If "Yes," submit full details on this schedule. | | |
| 3 Did the decedent at the time of death have, or have access to, a safe deposit box?
If "Yes," state location, and if held jointly by decedent and another, state name and relationship of joint depositor. | | |

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
1	CARS PERSONAL PROPERTY REKINDS PARTNERSHIP INTERESTS				
Total from continuation schedules (or additional statements) attached to this schedule . . .					
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 6.) . . .					

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

SCHEDULE G – Transfers During Decedent's Life

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate value	Value at date of death
A.	Gift tax paid or payable by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (section 2035(b))	X X X X X		
B.	Transfers includible under sections 2035(a), 2036, 2037, or 2038:			
1	Transfers with "strings attached"			
Total from continuation schedules (or additional statements) attached to this schedule				
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 7.)				

SCHEDULE H – Powers of Appointment

(Include "5 and 5 lapsing" powers (section 2041(b)(2)) held by the decedent.)

(If you elect section 2032A valuation, you must complete Schedule H and Schedule A-1.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1				
Total from continuation schedules (or additional statements) attached to this schedule				
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 8.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE I—Annuities

Note. Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984 (see instructions).

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

A Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in section 2039(f)(2) (as in effect before its repeal by the Deficit Reduction Act of 1984)?

Yes	No

If "Yes," you must attach the information required by the instructions.

Item number	Description. Show the entire value of the annuity before any exclusions	Alternate valuation date	Includible alternate value	Includible value at date of death
1	<p>Company Contract NO. DOD VALUE named Beneficiary</p>			
Total from continuation schedules (or additional statements) attached to this schedule				
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 9.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

▶ Use Schedule PC to make a protective claim for refund due to an expense not currently deductible.
 For such a claim, report the expense on Schedule J but without a value in the last column.

Note. Do not list expenses of administering property not subject to claims on this schedule. To report those expenses, see instructions.

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041, U.S. Income Tax Return for Estates and Trusts, if a waiver is filed to forgo the deduction on Form 706 (see Instructions for Form 1041).

Are you aware of any actual or potential reimbursement to the estate for any expense claimed as a deduction on this schedule? Yes No
 If "Yes," attach a statement describing the expense(s) subject to potential reimbursement. (see instructions)

Item number	Description	Expense amount	Total amount
A. Funeral expenses:			
1	Funeral Home Church/Synagogue Burial/cremation Luncheon (w/1 person)		
Total funeral expenses			

B. Administration expenses:

- 1 Executors' commissions—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)
- 2 Attorney fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)
- 3 Accountant fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)

4 Miscellaneous expenses:		Expense amount	
	Court costs Appraisal Fees		
Total miscellaneous expenses from continuation schedules (or additional statements) attached to this schedule			
Total miscellaneous expenses			
TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 14.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

SCHEDULE K—Debts of the Decedent, and Mortgages and Liens

► Use Schedule PC to make a protective claim for refund due to a claim not currently deductible.
For such a claim, report the expense on Schedule K but without a value in the last column.

	Yes	No
Are you aware of any actual or potential reimbursement to the estate for any debt of the decedent, mortgage, or lien claimed as a deduction on this schedule?		
If "Yes," attach a statement describing the items subject to potential reimbursement. (see instructions)		
Are any of the items on this schedule deductible under Reg. section 20.2053-4(b) and Reg. section 20.2053-4(c)?		
If "Yes," attach a statement indicating the applicable provision and documenting the value of the claim.		

Item number	Debts of the Decedent—Creditor and nature of debt, and allowable death taxes	Amount
1	Utilities Doctors Hospital credit card INCOME TAXES	

Total from continuation schedules (or additional statements) attached to this schedule

TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 15.)

Item number	Mortgages and Liens—Description	Amount
1	mortgages	

Total from continuation schedules (or additional statements) attached to this schedule

TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 16.)

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

SCHEDULE L—Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims

▶ Use Schedule PC to make a protective claim for refund due to an expense not currently deductible.
For such expenses, report the expense on Schedule L but without a value in the last column.

Item number	Net losses during administration (Note. Do not deduct losses claimed on a federal income tax return.)	Amount
1		

Total from continuation schedules (or additional statements) attached to this schedule

TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 19.)

Item number	Expenses incurred in administering property not subject to claims. (Indicate whether estimated, agreed upon, or paid.)	Amount
1		

Total from continuation schedules (or additional statements) attached to this schedule

TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 20.)

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

SCHEDULE M—Bequests, etc., to Surviving Spouse

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entry in the last column.

		Yes	No
1	Did any property pass to the surviving spouse as a result of a qualified disclaimer? If "Yes," attach a copy of the written disclaimer required by section 2518(b).		
2a	In what country was the surviving spouse born? _____		
b	What is the surviving spouse's date of birth? _____		
c	Is the surviving spouse a U.S. citizen?		
d	If the surviving spouse is a naturalized citizen, when did the surviving spouse acquire citizenship? _____		
e	If the surviving spouse is not a U.S. citizen, of what country is the surviving spouse a citizen? _____		
3	Election Out of QTIP Treatment of Annuities. Do you elect under section 2056(b)(7)(C)(ii) not to treat as qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under section 2056(b)(7)(C)? (see instructions)		

Item number	Description of property interests passing to surviving spouse. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Amount
QTIP property:		
A1		
All other property:		
B1	Property naming spouse as beneficiary (annuities, IRA, life insurance, Totten trusts, P.O.D., T.O.D, pension) Schedule E, Part 1 Exempt property Property given outright by last will: Testament.	
Total from continuation schedules (or additional statements) attached to this schedule		
4	Total amount of property interests listed on Schedule M	4
5a	Federal estate taxes payable out of property interests listed on Schedule M	5a
b	Other death taxes payable out of property interests listed on Schedule M	5b
c	Federal and state GST taxes payable out of property interests listed on Schedule M	5c
d	Add items 5a, 5b, and 5c	5d
6	Net amount of property interests listed on Schedule M (subtract 5d from 4). Also enter on Part 5—Recapitulation, page 3, at item 21	6

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE O—Charitable, Public, and Similar Gifts and Bequests

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entry in the last column.

	Yes	No
1a If the transfer was made by will, has any action been instituted to contest or have interpreted any of its provisions affecting the charitable deductions claimed in this schedule? If "Yes," full details must be submitted with this schedule.		
b According to the information and belief of the person or persons filing this return, is any such action planned? If "Yes," full details must be submitted with this schedule.		
2 Did any property pass to charity as the result of a qualified disclaimer? If "Yes," attach a copy of the written disclaimer required by section 2518(b).		

Item number	Name and address of beneficiary	Character of institution	Amount
1			

Total from continuation schedules (or additional statements) attached to this schedule

3 Total		3
4a Federal estate tax payable out of property interests listed above	4a	
b Other death taxes payable out of property interests listed above	4b	
c Federal and state GST taxes payable out of property interests listed above	4c	
d Add items 4a, 4b, and 4c		4d
5 Net value of property interests listed above (subtract 4d from 3). Also enter on Part 5—Recapitulation, page 3, at item 22		5

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of:

SCHEDULE P—Credit for Foreign Death Taxes

List all foreign countries to which death taxes have been paid and for which a credit is claimed on this return.

If a credit is claimed for death taxes paid to more than one foreign country, compute the credit for taxes paid to one country on this sheet and attach a separate copy of Schedule P for each of the other countries.

The credit computed on this sheet is for the _____ (Name of death tax or taxes)

imposed in _____ (Name of country)

Credit is computed under the _____ (Insert title of treaty or statute)

Citizenship (nationality) of decedent at time of death

(All amounts and values must be entered in United States money.)

1	Total of estate, inheritance, legacy, and succession taxes imposed in the country named above attributable to property situated in that country, subjected to these taxes, and included in the gross estate (as defined by statute)	1
2	Value of the gross estate (adjusted, if necessary, according to the instructions)	2
3	Value of property situated in that country, subjected to death taxes imposed in that country, and included in the gross estate (adjusted, if necessary, according to the instructions)	3
4	Tax imposed by section 2001 reduced by the total credits claimed under sections 2010 and 2012 (see instructions)	4
5	Amount of federal estate tax attributable to property specified at item 3. (Divide item 3 by item 2 and multiply the result by item 4.)	5
6	Credit for death taxes imposed in the country named above (the smaller of item 1 or item 5). Also enter on line 13 of Part 2—Tax Computation	6

SCHEDULE Q—Credit for Tax on Prior Transfers

Part 1. Transferor Information

	Name of transferor	Social security number	IRS office where estate tax return was filed	Date of death
A				
B				
C				

Check here if section 2013(f) (special valuation of farm, etc., real property) adjustments to the computation of the credit were made (see instructions).

Part 2. Computation of Credit (see instructions)

Item	Transferor			Total A, B, & C
	A	B	C	
1	Transferee's tax as apportioned (from worksheet, (line 7 ÷ line 8) × line 35 for each column)			
2	Transferor's tax (from each column of worksheet, line 20)			
3	Maximum amount before percentage requirement (for each column, enter amount from line 1 or 2, whichever is smaller)			
4	Percentage allowed (each column) (see instructions)	%	%	
5	Credit allowable (line 3 × line 4 for each column)			
6	TOTAL credit allowable (add columns A, B, and C of line 5). Enter here and on line 14 of Part 2—Tax Computation			