## Form **706-CE** (Rev. May 2002) Department of the Treasury Internal Revenue Service

## **Certificate of Payment of Foreign Death Tax**

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

OMB No. 1545-0260

penalty. Show amount in foreign currency.  Was the amount on line 2 figured under the provisions of a death tax convention?	Address (	of Compliance Area Director of the Internal Revenue Service	ce (see instructions for addresses for resident or nonresid	dent U.S. citizens).		
Ist address (number and street, city, state, and ZIP code)  ame of executor, administrator, etc.  Iddress (number and street, apt. or suite no., city, state, and ZIP code)  Name of foreign government imposing the tax  2 Death tax finally determined by that government. Do not include any interest of penalty. Show amount in foreign currency.  Was the amount on line 2 figured under the provisions of a death tax convention?	Decedent	's first name and middle initial	Decedent's last name	Social security number		
Anne of executor, administrator, etc.    Storess (number and street, apt. or suite no., city, state, and ZIP code)	Country o	of citizenship at time of death	Legal residence (domicile) at time of death	Date of death		
Name of foreign government imposing the tax  2 Death tax finally determined by that government. Do not include any interest of penalty. Show amount in foreign currency.  Was the amount on line 2 figured under the provisions of a death tax convention?	ast addr	ress (number and street, city, state, and ZIP code)				
Name of foreign government imposing the tax  2 Death tax finally determined by that government. Do not include any interest of penalty. Show amount in foreign currency.  Was the amount on line 2 figured under the provisions of a death tax convention? Yes No  The amounts paid (other than interest or penalty) and payment dates of the death tax are (show amounts in foreign currency):  The description, location, and value (as established and accepted by the death tax officials of the government named above) of the proper subjected to the death tax are as follows:  Item	ame of	executor, administrator, etc.				
penalty. Show amount in foreign currency.  Was the amount on line 2 figured under the provisions of a death tax convention?	ddress (	number and street, apt. or suite no., city, state, and ZIP c	ode)			
The amounts paid (other than interest or penalty) and payment dates of the death tax are (show amounts in foreign currency):  The description, location, and value (as established and accepted by the death tax officials of the government named above) of the proper subjected to the death tax are as follows:  Description and location  Value shown in foreign currency	Name of foreign government imposing the tax  2 Death tax finally determined by that government. Do not include a penalty. Show amount in foreign currency.					
The description, location, and value (as established and accepted by the death tax officials of the government named above) of the proper subjected to the death tax are as follows:    Item	Was	the amount on line 2 figured under the provisions	of a death tax convention?	🗌 Yes 🔲 No		
subjected to the death tax are as follows:    Item umber	The	amounts paid (other than interest or penalty) and p	payment dates of the death tax are (show amounts	s in foreign currency):		
subjected to the death tax are as follows:    Item umber						
subjected to the death tax are as follows:    Item umber						
Item umber Description and location Value shown in foreign currency	The	description, location, and value (as established and	I accepted by the death tax officials of the govern	ment named above) of the propert		
uniber loreign currency	Item		Value shown in			
	Number	Des	cription and location	foreign currency		
	1					

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6 Has any refund of part or all of the death tax on line 2 been claimed or allowed?								
Claim was rejected in fu	II. Consideration is pending against or reduction of the death to		nending or was allo	wed (h) property was taxed at				
more than one rate, or <b>(c)</b> more	than one inheritance was taxed. If	you need more space,	attach additional she	eets.				
8 Will you claim a refund or credit	(except as shown on line 6) for any	of the amount shown	on line 2?	🗌 Yes 🗎 No				
Under penalties of perjury, I declar belief, it is true, correct, and compl	re that I have examined this statem lete.	ent, including any atta	iched sheets, and to	the best of my knowledge and				
(Sign			(Date)					
(Sign	ature of executor, administrator, etc	:.)		(Date)				
(Far. 1100		fication	inconscient the deat	h tou				
·	of authorized tax official of the es 1 through 7 above, including any	0 0		· <u>—</u>				
is certified to be correct in my attach		attached schedules,	without exceptio	in (or) in except as indicated				
(Sigi	nature)	(Title)						
(Gove	ernment)		(Date)					
Forward a certified copy to	the Compliance Area Director o	f the Internal Reven	ue Service as shov	vn on the front of this form.				
Instructions				with the countries listed below:				
You must file Form 706-CE before		Australia Austria	Germany Greece	Norway Republic of South Africa				
death taxes claimed on Form 706, Generation-Skipping Transfer) Tax		Canada*	Ireland	Sweden				
instructions for how to figure the cr	Denmark	Italy	Switzerland					
Prepare three copies of Form 70 for which you are claiming credit. S	Finland France	Japan Netherlands	United Kingdom					
copy to the foreign government to	whom you paid the tax. Ask that			Canada Income Tax Treaty				
office to certify the form and send of the Internal Revenue Service; se		*Article XXIX B of the United States—Canada Income Tax Treaty  Paperwork Reduction Act Notice. We ask for the information on						
resident or nonresident U.S. citizen records.  If the foreign government refuses	s. Keep the third copy for your sto certify Form 706-CE, you, as	this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.  You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.						
executor, must file it directly with the Internal Revenue Service; see a resident or nonresident U.S. citizen except the certification. Attach a st perjury to explain why the foreign gaddition, attach a copy of the foreign copy of the receipt or cancelled cheath tax.	pelow for the addresses for us. Complete the entire form, catement under penalties of government did not certify it. In gn death tax return. Also attach a							
If you or any other person receiv death tax for which you are claimin receiving the refund must notify the Internal Revenue Service within 30 Estate Tax Regulations describes v notice. The persons who received additional Federal estate tax due.	ng this credit, you or the person be Compliance Area Director of the days. Section 20.2016-1 of the what information to include in this	The time need on individual circ Recordkeeping Learning about Preparing the fo Copying, assem	ed to complete and f cumstances. The estir  the law or the form orm abling, and sending t mments concerning t	the form to the IRS 28 min. the accuracy of these time				
If the decedent was a	then the address is: Compliance Area Director Internal Revenue Service  cestimates or suggestions for making this form simpler, we woul happy to hear from you. You can write to the Tax Forms Comm Western Area Distribution Center, Rancho Cordova, CA 95743-1  Do not send the tax form to this address. Instead, see the							
Resident U.S. citizen  Cincinnati, OH 45999  Resident U.S. citizen  201 West Rivercenter Blvd.		instructions above	ve for information on	where to file.				
Resident U.S. citizen (private delivery service)								

Area 15, S:C:15:T1 950 L'Enfant Plaza South, SW Washington, DC 20024

Nonresident U.S. citizen