## Form **706-NA**

(Rev. September 2005)

Department of the Treasury Internal Revenue Service

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

## Estate of nonresident not a citizen of the United States

(To be filed for decedents dying after December 31, 2004.) (See separate instructions. Section references are to the Internal Revenue Code.)

OMB No. 1545-0531

						lations.	Show amounts in U.S.	dollars.			
	rt I		·	r, and Attorn							
1a Decedent's first (given) name and middle initial       b Decedent's last (family) name					name	2 U.S. taxpayer ID number (if any)					
3	Place of death 4 Domicile at time			time of death	e of death 5 Citizenship (nationality)			6 Date of death			
7a Date of birth b Place of birth							8 Business or occupation				
	In						10a Name of attorney for estate				
_	ited ates	<b>b</b> Address					<b>b</b> Address				
Ou	side	11a Name of executor					12a Name of attorney for e	state			
	ited ates	<b>b</b> Address					<b>b</b> Address				
Part II Tax Computation											
1			om Schedule	e B. line 9)				1			
2		•					sferred (directly or indirectly				
							state (see section 2511) .				
3	Tota	al (add lines 1	3 4								
4	Total (add lines 1 and 2)										
5	Tentative tax on the amount on line 2 (see page 4 of instructions)										
6	Gross estate tax (subtract line 5 from line 4)										
7		fied credit—en	7								
8		ance (subtract						8			
9											
10								11			
<b>11</b> Total (add lines 9 and 10)							''				
10								12			
12	,										
13	3 Total generation-skipping transfer tax (attach Schedule R, Form 706)										
14	Tot	Total transfer taxes (add lines 12 and 13)						14			
15	Earlier payments (see page 5 of instructions and attach explanation)							15			
16								16			
corre	ct, an						eets attached, and to the best og the part of the decedent's gro				
				(Signature	of executor)				(Date)		
(Signature of preparer (other than executor)) (Address)									(Date)		

Form 706-NA (Rev. 9-2005)

Pa	rt III General Information									
		Yes	No	7	Did the deceder				Yes	No
1a	Did the decedent die testate?				property that was					
b	Were letters testamentary or of administration				at either the time of the transfer of death) described in sections 2					
	granted for the estate?				2037, or 2038 (se					
	If granted to persons other than those filing the return, include names and addresses on page 1.				706, Schedule G)?					
2	Did the decedent, at the time of death, own any:			8	At the date of death, were there a			iny trusts in		
a b	Real property located in the United States? . U.S. corporate stock?				existence that we and that include	e decedent				
С	Debt obligations of (1) a U.S. person, or (2) the				United States ei	ther when the	trust	was		
	United States, a state or any political				created or when the decedent died?  If "Yes," attach Schedule G, Form 70.  At the date of death, did the deceder			706.		
d	subdivision, or the District of Columbia? Other property located in the United States?									
3	Was the decedent engaged in business in the			9						
_	United States at the date of death?			a	Have a general p any property loca	ted in the United	d Stat	es?.		
4	At the date of death, did the decedent have access, personally or through an agent, to a			b	Or, at any time, exe If "Yes" to either a or	b, attach Schedule	H, For	m 706.		
5	safe deposit box located in the United States?  At the date of death, did the decedent own			10a	Have federal gift tax returns ever b			iled?		
5	At the date of death, did the decedent own any property located in the United States as a joint tenant with right of survivorship; as a			b	Periods covered					
				C	IRS offices where					
	tenant by the entirety; or, with surviving spouse, as community property?			11	Does the gross e	state in the lin	itad 9	States		
	If "Yes," attach Schedule E, Form 706.			• •	Does the gross estate in the Ur include any interests in property					
6a	Had the decedent ever been a citizen or resident				to a "skip person" as defined in the					
	of the United States (see page 2 of instructions)?				instructions to Sc					
<b>b</b> If "Yes," did the decedent lose U.S. citizenship or residency within 10 years of death?					If "Yes," attach Scl 706.	nedules R and/or	′R-1,	Form		
Scl	nedule A—Gross Estate in the United State	es (se	ee pa	ae 2					Yes	No
	you elect to value the decedent's gross estate at a date			_	•	authorized by se	ction 2	2032)?		
To r	nake the election, you must check this box "Yes." I	f you d	check	"Yes,	" complete all colun	nns. If you check	"No,	" comple	te coli	umns
	(b), and (e). You may leave columns (c) and (d) bla	ank or	you i	may ι			desc	ription.		
(a) Iten no.	Description of property and securities				<b>(c)</b> Alternate valuation date	<b>(d)</b> Alternate value U.S. dollars	ternate value in Va		(e) le at date of in U.S. dollars	
1										
	(If you need more space, attach addition	nal sh	eets	of sar	ne size.)					
Tot										
SCI	nedule B—Taxable Estate You must document lines 2 and 4	l for	the c	امطايية	ction on line 5 to	he allowed				
_						be anowed:	1			
	ross estate in the United States (Schedule A total)									
	ross estate outside the United States (see page 4 of instructions)									
	_				•					
		mount of funeral expenses, administration expenses, decedent's debts, mortgages and liens, and bases during administration (attach itemized schedule) (see page 4 of instructions)								
	reduction for expenses, claims, etc. (divide line 1 by line 3 and multiply the result by line 4)									
		charitable deduction (attach Schedule O, Form 706) and marital deduction (attach Schedule M, Form								
	(06, and computation)									
	State death tax deduction (see page 4 of instructions)									
9	Fotal deductions (add lines 5, 6, and 7)									