

6 Has any refund of part or all of the death tax on line 2 been claimed or allowed? **Yes** **No**

If "Yes," check the statement below that applies:

- Refund was allowed (show amount in foreign currency). ▶
- Claim was rejected in full. Consideration is pending.

7 Explain below if (a) any credit against or reduction of the death tax shown on line 2 is pending or was allowed, (b) property was taxed at more than one rate, or (c) more than one inheritance was taxed. If you need more space, attach additional sheets.

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 declare that I have examined this statement, including any attached sheets, and to the best of my knowledge and belief, it is true, correct, and complete.

(Signature of executor, administrator, etc.)

(Date)

(Signature of executor, administrator, etc.)

(Date)

Certification

(For use of authorized tax official of the foreign government imposing the death tax)

The information contained on lines 1 through 7 above, including any attached statements, without exception (or) except as indicated is certified to be correct in my attached statement.

(Signature)

(Title)

(Government)

(Date)

Forward a certified copy to the Internal Revenue Service as shown on the next page.

Future developments. For the latest information about developments related to Form 706-CE and instructions, such as legislation enacted after they were published, go to www.irs.gov/form706ce.

General Instructions

The executor of the decedent's estate must file Form 706-CE before the IRS can allow a credit for foreign death taxes claimed on Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. See Instructions for Schedule P of the Form 706 for information on how to figure the credit for foreign death taxes.

The credit for foreign death taxes is allowable only if the decedent was a U.S. citizen or a U.S. resident (as defined in the Instructions for Form 706) at the time of death. The credit is not available if the executor elects to deduct these taxes from the value of the gross estate of a U.S. citizen or resident under the special rules of section 2053(d) and its regulations. For a decedent who, at death, was a U.S. resident but not a U.S. citizen, and who was a citizen or subject of a foreign country for which the President has issued a proclamation under section 2014(h), the credit is allowable only if the country of which the decedent was a citizen or subject at death allows a similar credit to decedents who, at death, are U.S. citizens resident in that country.

As explained in the Instructions to Schedule P of Form 706, the credit for foreign death taxes is authorized either by statute or by treaty. If a credit is authorized by a treaty, whichever of the following is the most beneficial to the estate is allowed:

- The credit figured under the treaty;
- The credit figured under the statute; or,
- The credit figured under the treaty plus the credit figured under the statute for death taxes paid to each political subdivision or possession of the treaty country that are not directly or indirectly creditable under the treaty.

Prepare three copies of Form 706-CE for each foreign country's death tax for which you are claiming credit. Send the original form and one copy to the foreign government to whom you paid the tax. Ask that office to certify the form and send it to the Internal Revenue Service Center listed below. Keep the third copy for your records.

If the foreign government refuses to certify Form 706-CE, the executor must file it directly with the Internal Revenue Service Center listed in the *Where to file* section of these instructions. Complete the entire form, except the certification. Attach a statement under penalties of perjury to explain why the foreign government did not certify it. In addition, attach a copy of the foreign death tax return and a copy of the receipt or cancelled check for the payment of the foreign death tax.

If you or any other person receives a refund of any of the foreign death tax for which you are claiming this credit, you or the person receiving the refund must notify the Internal Revenue Service Center listed in the *Where to file* section of these instructions within 30 days of receiving any refund. Section 20.2016-1 of the Estate Tax Regulations describes what information to include in this notice. The persons who received the refund must pay any additional federal estate tax due.

Death tax conventions are in effect with the countries listed below:

| | | |
|-----------|-------------|----------------|
| Australia | Germany | Norway |
| Austria | Greece | South Africa |
| Canada* | Ireland | Switzerland |
| Denmark | Italy | United Kingdom |
| Finland | Japan | |
| France | Netherlands | |

*Article XXIX B of the United States—Canada Income Tax Treaty

Where to file. File Form 706-CE at the following address:

Department of Treasury
Internal Revenue Service Center
Cincinnati, OH 45999

Paperwork Reduction Act Notice. We ask for the information on 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 section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

| | |
|---|---------|
| Recordkeeping | 45 min. |
| Learning about the law or the form | 4 min. |
| Preparing the form | 25 min. |
| Copying, assembling, and sending the form to the IRS | 27 min. |

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on "More Information" and then on "Comment on Tax Forms and Publications." You can also send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the tax form to this address. Instead, see *Where to file*, earlier.