Form **706-CE** 

(Rev. October 2019)

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

► Go to www.irs.gov/Form706CE for the latest information.

Name of executor, administrator, etc.

Address (number and street; apt. or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code)

1	Name of foreign government imposing the tax	2	Death tax finally determined by that government. Do not include any interest or penalty. Show amount in foreign currency.
3	Was the amount on line 2 figured under the provisions	of a d	eath tax convention?

4 List amount(s) of death tax paid (other than interest and penalties) and the date(s) of payment. Show amount(s) in foreign currency.

5	5 The description, location, and value (as established and accepted by the death tax officials of the government named above) of the pro-					
	subjected to the death tax are as follows:					

ltem Number	Description and location	Value (show in foreign currency)
1		
	- 70	

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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.					
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 sho	wn on line 2?	. 🗌 Yes 🗌 No			
	r penalties of perjury, I declare that I have examined this statement, including any a , it is true, correct, and complete.	ttached sheets, and to the be	est of my knowledge and			
	(Signature of executor, administrator, etc.)		(Date)			
(Signature of executor, administrator, etc.)			(Date)			
	<b>Certification</b> (For use of authorized tax official of the foreign governmer	nt imposing the death tax)				
	formation contained on lines 1 through 7 above, including any attached statements, tified to be correct in my attached statement.	without exception (or)	except as indicated			
	(Signature)	(Title)				
	(Government)	(Date)				
Forw	ard a certified copy to the Internal Revenue Service as shown on the next page					
		Fo	rm 706-CE (Rev. 10-2019)			

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

## **General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

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. As explained in the instructions for Schedule P of Form 706, the credit for foreign death taxes is authorized either by statute or treaty. See the instructions for Schedule P of Form 706, section 2014, and the related regulations for more information on the credit for foreign death tax treaty, including how to figure the amount of the credit.

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 canceled 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. Regulations section 20.2016-1 describes what information to include in this notice. The persons who received the refund must pay any additional federal estate tax due.

Internal Revenue Service Center Attn: E&G, Stop 824G 7940 Kentucky Drive Florence, KY 41042-2915

If you choose to use a private delivery service (PDS), send Form 706-CE to this address. Go to *www.irs.gov/PDS* for the current list of designated services.

Internal Revenue Service Center Attn: E&G, Stop 824G 7940 Kentucky Drive Florence, KY 41042-2915

**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/FormComments*. Or you can write 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.