

United States Estate (and Generation-Skipping Transfer) Tax Return
Estate of nonresident not a citizen of the United States

(Rev. June 2019)

To be filed for decedents dying after December 31, 2011.
Go to www.irs.gov/Form706NA for instructions and the latest information.

OMB No. 1545-0531

Department of the Treasury
Internal Revenue Service

► File Form 706-NA at the following address:
Department of the Treasury, Internal Revenue Service Center, Kansas City, MO 64999.

Attach supplemental documents and translations. Show amounts in U.S. dollars.

Part I Decedent, Executor, and Attorney

1a Decedent's first (given) name and middle initial		b Decedent's last (family) name		2 U.S. taxpayer ID number (if any)	
3 Place of death		4 Domicile at time of death		5 Citizenship (nationality)	
6 Date of death		7a Date of birth		b Place of birth	
8 Business or occupation		9a Name of executor			
b Address (city or town, state or province, country, and ZIP or foreign postal code)					
c Telephone number		d Fax number		e Email address	
10a Name of attorney for estate					
b Address (city or town, state or province, country, and ZIP or foreign postal code)					
c Telephone number		d Fax number		e Email address	
11 If there are multiple executors or attorneys, check here <input type="checkbox"/> and attach a list of the names, addresses, telephone numbers, fax numbers, and email addresses of the additional executors or attorneys.					

Part II Tax Computation

1 Taxable estate from Schedule B, line 9		1
2 Total taxable gifts of tangible or intangible property located in the U.S., transferred (directly or indirectly) by the decedent after December 31, 1976, and not included in the gross estate (see section 2511)		2
3 Total. Add lines 1 and 2		3
4 Tentative tax on the amount on line 3 (see instructions)		4
5 Tentative tax on the amount on line 2 (see instructions)		5
6 Gross estate tax. Subtract line 5 from line 4		6
7 Unified credit. Enter smaller of line 6 amount or maximum allowed (see instructions)		7
8 Balance. Subtract line 7 from line 6		8
9 Other credits (see instructions)	9	
10 Credit for tax on prior transfers. Attach Schedule Q, Form 706	10	
11 Total. Add lines 9 and 10		11
12 Net estate tax. Subtract line 11 from line 8		12
13 Total generation-skipping transfer tax. Attach Schedule R, Form 706		13
14 Total transfer taxes. Add lines 12 and 13		14
15 Earlier payments. See instructions and attach explanation		15
16 Balance due. Subtract line 15 from line 14 (see instructions)		16

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. I understand that a complete return requires listing all property constituting the part of the decedent's gross estate (as defined by the statute) situated in the United States. 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

May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No

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		Phone no.	
Firm's address				

Part III General Information

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

Name of representative (print or type)	License state	Address (city or town, state or province, country, and ZIP or foreign postal code)
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I declare that I am the attorney/ certified public accountant/ enrolled agent/ other representative (check the applicable box) for the executor. If licensed to practice in the United States, I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above. If not licensed to practice in the United States, check here.

Signature	CAF number	Date	Telephone number
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	Yes	No		Yes	No
1a Did the decedent die testate?			7 Did the decedent make any transfer (of property that was located in the United States at either the time of the transfer or the time of death) described in section 2035, 2036, 2037, or 2038? See the instructions for Form 706, Schedule G <i>If "Yes," attach Schedule G, Form 706.</i>		
b Were letters testamentary or of administration granted for the estate? <i>If granted to persons other than those filing the return, include names and addresses on page 1.</i>					
2 Did the decedent, at the time of death, own any:			8 At the date of death, were there any trusts in existence that were created by the decedent and that included property located in the United States either when the trust was created or when the decedent died? <i>If "Yes," attach Schedule G, Form 706.</i>		
a Real property located in the United States?					
b U.S. corporate stock?					
c Debt obligations of (1) a U.S. person; or (2) the United States, a state or any political subdivision, or the District of Columbia?					
d Other property located in the United States?					
3 Was the decedent engaged in business in the United States at the date of death?			9 At the date of death, did the decedent:		
4 At the date of death, did the decedent have access, personally or through an agent, to a safe deposit box located in the United States?				a Have a general power of appointment over any property located in the United States?	
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 tenant by the entirety; or, with surviving spouse, as community property? <i>If "Yes," attach Schedule E, Form 706.</i>			b Or, at any time, exercise or release the power? <i>If "Yes" to either a or b, attach Schedule H, Form 706.</i>		
6a Had the decedent ever been a citizen or resident of the United States? See instructions			10a Have federal gift tax returns ever been filed?		
b If "Yes," did the decedent lose U.S. citizenship or residency within 10 years of death? See instructions				b Periods covered ▶	
			c IRS offices where filed ▶		
			11 Does the gross estate in the United States include any interests in property transferred to a "skip person" as defined in the instructions for Schedule R of Form 706? <i>If "Yes," attach Schedules R and/or R-1, Form 706.</i>		

Schedule A. Gross Estate in the United States (see instructions) Yes No

Do you elect to value the decedent's gross estate at a date or dates after the decedent's death (as authorized by section 2032)? ▶

To make the election, you must check this box "Yes." If you check "Yes," complete all columns. If you check "No," complete columns (a), (b), and (e); you may leave columns (c) and (d) blank or you may use them to expand your column (b) description.

(a) Item no.	(b) Description of property and securities For securities, give CUSIP number	(c) Alternate valuation date	(d) Alternate value in U.S. dollars	(e) Value at date of death in U.S. dollars

(If you need more space, attach additional sheets of same size.)

Total

Schedule B. Taxable Estate (Caution: You must document lines 2 and 4 for the deduction on line 5 to be allowed.)

1 Gross estate in the United States (Schedule A total)	1	
2 Gross estate outside the United States (see instructions)	2	
3 Entire gross estate wherever located. Add amounts on lines 1 and 2	3	
4 Amount of funeral expenses, administration expenses, decedent's debts, mortgages and liens, and losses during administration. Attach itemized schedule (see instructions)	4	
5 Deduction for expenses, claims, etc. Divide line 1 by line 3 and multiply the result by line 4	5	
6 Charitable deduction (attach Schedule O, Form 706) and marital deduction (attach Schedule M, Form 706, and computation)	6	
7 State death tax deduction (see instructions)	7	
8 Total deductions. Add lines 5, 6, and 7	8	
9 Taxable estate. Subtract line 8 from line 1. Enter here and on line 1 of Part II	9	