

**United States Additional Estate Tax Return**

To report dispositions or cessations of qualified use under  
 section 2032A of the Internal Revenue Code.

OMB No. 1545-0016

► Information about Form 706A and its instructions is at [www.irs.gov/form706](http://www.irs.gov/form706).

**Part I General Information**

1a Name of qualified heir		2 Heir's social security number	
1b Address of qualified heir (number and street, including apt. no., or P.O. box)		3 Commencement date (see instructions)	
1c City, town or post office, state, and ZIP code			
4 Decedent's name reported on Form 706		5 Decedent's social security number	6 Date of death
7 Check here if you are making an election under section 1016(c) to increase the basis of specially valued property. Attach the statement described on page 2 of the instructions <span style="float:right">▶ <input type="checkbox"/></span>			

**Part II Tax Computation (First complete Schedules A and B. See instructions.)**

1 Value at date of death (or alternate valuation date) of all specially valued property that passed from decedent to qualified heir:				
a	Without section 2032A election	<b>1a</b>		
b	With section 2032A election	<b>1b</b>		
c	Balance. Subtract line 1b from line 1a		<b>1c</b>	
2 Value at date of death (or alternate valuation date) of all specially valued property in decedent's estate:				
a	Without section 2032A election	<b>2a</b>		
b	With section 2032A election	<b>2b</b>		
c	Balance. Subtract line 2b from line 2a		<b>2c</b>	
3 Decedent's estate tax:				
a	Recomputed without section 2032A election (attach computation)	<b>3a</b>		
b	Reported on Form 706 with section 2032A election	<b>3b</b>		
c	Balance. Subtract line 3b from line 3a		<b>3c</b>	
4	Divide line 1c by line 2c and enter the result as a percentage		<b>4</b>	%
5	Total estate tax saved. Multiply line 3c by percentage on line 4		<b>5</b>	
6	Value, without section 2032A election, at date of death (or alternate valuation date) of specially valued property shown on Schedule A of this Form 706-A	<b>6</b>		
7	Divide line 6 by line 1a and enter the result as a percentage		<b>7</b>	%
8	Multiply line 5 by percentage on line 7		<b>8</b>	
9	Total estate tax recaptured on previous Form(s) 706-A (attach copies of 706-A)		<b>9</b>	
10	Remaining estate tax savings. Subtract line 9 from line 5. (do not enter less than zero)		<b>10</b>	
11	Enter the lesser of line 8 or line 10		<b>11</b>	
12	Enter the total of column D, Schedule A, page 2	<b>12</b>		
13	Enter the total of column E, Schedule A, page 2	<b>13</b>		
14	Balance. Subtract line 13 from line 12 (But enter the line 12 amount in the case of a disposition of standing timber on qualified woodland)		<b>14</b>	
15	Enter the lesser of line 11 or line 14		<b>15</b>	
If you completed Schedule B, complete lines 16-19. If you did not complete Schedule B, skip lines 16-18 and enter the amount from line 15 on line 19.				
16	Enter the total cost (or fair market value (FMV)) from Schedule B		<b>16</b>	
17	Divide line 16 by line 12 and enter the result as a percentage. (do not enter more than 100%)		<b>17</b>	%
18	Multiply line 15 by percentage on line 17		<b>18</b>	
19	<b>Additional estate tax.</b> Subtract line 18 from line 15. (do not enter less than zero)		<b>19</b>	
20	Enter section 1016(c) interest (where applicable)		<b>20</b>	

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of executor	Date	May the IRS discuss this return with the preparer shown below (see instructions)? Yes <input type="checkbox"/> No <input type="checkbox"/>		
	Signature of executor				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

**Schedule A. Disposition of Specially Valued Property or Cessation of Qualified Use**

**Note.** List property in chronological order of disposition or cessation.

<b>A</b> Item number	<b>B</b> Description of specially valued property and schedule and item number where reported on the decedent's Form 706	<b>C</b> Date of disposition (or date qualified use ceased)	<b>D</b> Amount received (or fair market value if applicable) (see instructions)		<b>E</b> Special use value (see instructions)
1	Form 706, Schedule _____, Item _____ Description—				
<b>Totals:</b> Enter total of column D on page 1, Part II, Tax Computation, line 12, and total of column E on page 1, Part II, Tax Computation, line 13 . . . . .					

**Schedule B. Involuntary Conversions or Exchanges**

Check if for:  Involuntary Conversion  Exchange

Qualified replacement (or exchange) property

<b>A</b> Item	<b>B</b> Description of qualified replacement (or exchange) property	<b>C</b> Cost (or FMV)
1		

**Total cost (or FMV).** Enter here and on line 16 of Part II, Tax Computation, page 1 . . . . .

**Schedule C. Dispositions to Family Members of the Qualified Heir**

Each transferee must enter into an agreement to be personally liable for any additional taxes imposed by section 2032A(c) and the agreement must be attached to this Form 706-A. (see instructions)

<b>Transferee #1:</b>	Last name	First name	Middle initial
	Social security number	Relationship to the qualified heir	

**Description of property transferred**

A Item number	B Description of specially valued property and schedule and item number where reported on the decedent's Form 706	C Date of disposition
1	Form 706, Schedule _____, Item _____ Description:	

<b>Transferee #2:</b>	Last name	First name	Middle initial
	Social security number	Relationship to the qualified heir	

**Description of property transferred**

A Item number	B Description of specially valued property and schedule and item number where reported on the decedent's Form 706	C Date of disposition
1	Form 706, Schedule _____, Item _____ Description:	