

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

► **Estate of a citizen or resident of the United States (see instructions). To be filed for decedents dying after December 31, 2012.**
► **Information about Form 706 and its separate instructions is at www.irs.gov/form706.**

DECEDENT INFORMATION	1 a Decedent's first name and middle initial (and maiden name, if any)		1 b Decedent's last name		2 Decedent's SSN	
	3 a City, town, or post office; county; state or province; country; and ZIP or foreign postal code.		3 b Year domicile estd	4 Date of birth	5 Date of death	
	6 a Name of executor (see instructions)		6 b Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code) and phone no. Phone number			
	6 c Executor's social security number (see instructions)					
	6 d If there are multiple executors, check here <input type="checkbox"/> and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors.					
	7 a Name and location of court where will was probated or estate administered				7 b Case number	
	8 If decedent died testate, check here <input type="checkbox"/> and attach a certified copy of the will.			9 If you extended the time to file this Form 706, check here <input type="checkbox"/>		
	10 If Sch R-1 is att, check here <input type="checkbox"/>		11 If you are estimating the value of assets included in the gross estate on line 1 pursuant to the special rule of Reg. sec 20.2010-2T(a) (7)(ii), check here <input type="checkbox"/>			

PART 2 TAX COMPUTATION	1 Total gross estate less exclusion (from Part 5 – Recapitulation, item 13).....	1
	2 Tentative total allowable deductions (from Part 5 – Recapitulation, item 24).....	2
	3 a Tentative taxable estate (subtract line 2 from line 1).....	3 a
	b State death tax deduction.....	3 b
	c Taxable estate (subtract line 3b from line 3a).....	3 c
	4 Adjusted taxable gifts (see instructions).....	4
	5 Add lines 3c and 4.....	5
	6 Tentative tax on the amount on line 5 from Table A in the instructions.....	6
	7 Total gift tax paid or payable (see instructions).....	7
	8 Gross estate tax (subtract line 7 from line 6).....	8
	9 a Basic exclusion amount.....	9 a
	9 b Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6 – Portability of Deceased Spousal Unused Exclusion).....	9 b
	9 c Applicable exclusion amount (add lines 9a and 9b).....	9 c
	9 d Applicable credit amount (tentative tax on the amount in 9c from Table A in the instrs).....	9 d
	10 Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.).....	10
	11 Allowable applicable credit amount (subtract line 10 from line 9d).....	11
	12 Subtract line 11 from line 8 (but do not enter less than zero).....	12
	13 Credit for foreign death taxes (from Schedule P). (Attach Form(s) 706-CE.).....	13
	14 Credit for tax on prior transfers (from Schedule Q).....	14
	15 Total credits (add lines 13 and 14).....	15
16 Net estate tax (subtract line 15 from line 12).....	16	
17 Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10).....	17	
18 Total transfer taxes (add lines 16 and 17).....	18	
19 Prior payments (explain in an attached statement).....	19	
20 Balance due (or overpayment) (subtract line 19 from line 18).....	20	

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. 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

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				

Decedent's SSN

Estate of:

Part 3 – Elections by the Executor

Note. For information on electing portability of the decedent's DSUE amount, including how to opt out of the election, see Part 6 – Portability of Deceased Spousal Unused Exclusion.

Note. Some of the following elections may require the posting of bonds or liens.

		Yes	No
Please check the 'Yes' or 'No' box for each question (see instructions).			
1 Do you elect alternate valuation?	1		
2 Do you elect special-use valuation? If 'Yes,' you must complete and attach Schedule A-1.	2		
3 Do you elect to pay the taxes in installments as described in section 6166?	3		
If 'Yes,' you must attach the additional information described in the instructions.			
Note. By electing section 6166 installment payments, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien.			
4 Do you elect to postpone the part of the taxes due to a reversionary or remainder interest as described in section 6163?	4		

Part 4 – General Information

Note. Please attach the necessary supplemental documents. **You must attach the death certificate.** (See instructions)

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

Name of representative (print or type)	State	Address (number, street, and room or suite number, city, state, and ZIP code)	
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I declare that I am the attorney/ certified public accountant/ enrolled agent (check the applicable box) for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.

Signature	CAF number	Date	Telephone number
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1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).

2 Decedent's business or occupation. If retired, check here and state decedent's former business or occupation.

3 a Marital status of the decedent at time of death:

Married Widow/widower Single Legally separated Divorced

3 b For all prior marriages, list the name and SSN of the former spouse, the date the marriage ended, and whether the marriage ended by annulment, divorce, or death. Attach additional statements of the same size if necessary.

4 a Surviving spouse's name

4 b Social security number

4 c Amount received (see instrs)

5 Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)

All unascertainable beneficiaries and those who receive less than \$5,000. ▶

Total

If you answer 'Yes' to any of the following questions, you must attach additional information as described.

	Yes	No
6 Is the estate filing a protective claim for refund?		
If 'Yes,' complete and attach two copies of Schedule PC for each claim.		
7 Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate)? (see instructions)		
8 a Have federal gift tax returns ever been filed?		
If 'Yes,' attach copies of the returns, if available, and furnish the following information:		
b Period(s) covered	c Internal Revenue office(s) where filed	
9 a Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?		
b Did the decedent own any insurance on the life of another that is not included in the gross estate?		

Estate of:	Decedent's social security number
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Part 4 – General Information *(continued)*

If you answer 'Yes' to any of the following questions, you must attach additional information as described.	Yes	No
10 Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If 'Yes,' you must complete and attach Schedule E		
11 a Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation?		
b If 'Yes,' was the value of any interest owned (from above) discounted on this estate tax return? If 'Yes,' see the instructions on reporting the total accumulated or effective discounts taken on Schedule F or G		
12 Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038? (see instructions) If 'Yes,' you must complete and attach Schedule G		
13 a Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime? . . .		
b Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship?		
c Was the decedent receiving income from a trust created after October 22, 1986 by a parent or grandparent? If 'Yes,' was there a GST taxable termination (under section 2612) on the death of the decedent?		
d If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).		
e Did the decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in lines 13a or 13b? If 'Yes,' provide the EIN number for this transferred/sold item. ▶		
14 Did the decedent ever possess, exercise, or release any general power of appointment? If 'Yes,' you must complete and attach Schedule H.		
15 Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?		
16 Was the decedent, immediately before death, receiving an annuity described in the 'General' paragraph of the instructions for Schedule I or a private annuity? If 'Yes,' you must complete and attach Schedule I		
17 Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a predeceased spouse under section 2056(b)(7) and which is not reported on this return? If 'Yes,' attach an explanation.		

Part 5 – Recapitulation. **Note.** If estimating the value of one or more assets pursuant to the special rule of Reg sec 20.2010-2T(a)(7)(ii), enter on both lines 10 and 23 the amount noted in the instructions for the corresponding range of values. (See instructions for details.)

Item no.	Gross estate	Alternate value	Value at date of death
1	Schedule A – Real Estate	1	
2	Schedule B – Stocks and Bonds	2	
3	Schedule C – Mortgages, Notes, and Cash	3	
4	Schedule D – Insurance on the Decedent's Life (attach Form(s) 712)	4	
5	Schedule E – Jointly Owned Property (attach Form(s) 712 for life insurance)	5	
6	Schedule F – Other Miscellaneous Property (attach Form(s) 712 for life insurance)	6	
7	Schedule G – Transfers During Decedent's Life (attach Form(s) 712 for life insurance)	7	
8	Schedule H – Powers of Appointment	8	
9	Schedule I – Annuities	9	
10	Estimated value of assets subject to the special rule of Reg section 20.2010-2T(a)(7)(ii)	10	
11	Total gross estate (add items 1 through 10)	11	
12	Schedule U – Qualified Conservation Easement Exclusion	12	
13	Total gross estate less exclusion (subtract item 12 from item 11). Enter here and on line 1 of Part 2 – Tax Computation.	13	
Item no.	Deductions	Amount	
14	Schedule J – Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims	14	
15	Schedule K – Debts of the Decedent	15	
16	Schedule K – Mortgages and Liens	16	
17	Total of items 14 through 16	17	
18	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Recapitulation)	18	
19	Schedule L – Net Losses During Administration	19	
20	Schedule L – Expenses Incurred in Administering Property Not Subject to Claims	20	
21	Schedule M – Bequests, etc., to Surviving Spouse	21	
22	Schedule O – Charitable, Public, and Similar Gifts and Bequests	22	
23	Estimated value of deductible assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii)	23	
24	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2 of the Tax Computation.	24	

Estate of:

Part 6—Portability of Deceased Spousal Unused Exclusion (DSUE)

Portability Election

A decedent with a surviving spouse elects portability of the deceased spousal unused exclusion (DSUE) amount, if any, by completing and timely-filing this return. No further action is required to elect portability of the DSUE amount to allow the surviving spouse to use the decedent's DSUE amount.

Section A. Opting Out of Portability

The estate of a decedent with a surviving spouse may opt out of electing portability of the DSUE amount. Check here and do not complete Sections B and C of Part 6 only if the estate opts **NOT** to elect portability of the DSUE amount.

Section B. QDOT

Are any assets of the estate being transferred to a qualified domestic trust (QDOT)?

Yes	No

If 'Yes,' the DSUE amount portable to a surviving spouse (calculated in Section C, below) is preliminary and shall be redetermined at the time of the final distribution or other taxable event imposing estate tax under section 2056A. See instructions for more details.

Section C. DSUE Amount Portable to the Surviving Spouse (To be completed by the estate of a decedent making a portability election.)

Complete the following calculation to determine the DSUE amount that can be transferred to the surviving spouse.

1	Enter amount from line 9c, Part 2 – Tax Computation.	1	
2	Reserved.	2	
3	Enter the value of the cumulative lifetime gifts on which tax was paid or payable (see instructions).	3	
4	Add lines 1 and 3.	4	
5	Enter amount from line 10, Part 2 – Tax Computation.	5	
6	Divide amount on line 5 by 40% (0.40). (do not enter less than zero).	6	
7	Subtract line 6 from line 4.	7	
8	Enter the amount from line 5, Part 2 – Tax Computation.	8	
9	Subtract line 8 from line 7 (do not enter less than zero).	9	
10	DSUE amount portable to the surviving spouse (Enter the lesser of line 9 or line 9a, Part 2 – Tax Computation).	10	

Section D. DSUE Amount Received from Predeceased Spouse(s) (To be completed by the estate of a deceased surviving spouse with DSUE amount from predeceased spouse(s))

Provide the following information to determine the DSUE amount received from deceased spouses.

A Name of Deceased Spouse (dates of death after December 31, 2010, only)	B Date of Death (enter as mm/dd/yy)	C Portability Election Made?		D If 'Yes,' DSUE Amount Received from Spouse	E DSUE Amount Applied by Decedent to Lifetime Gifts	F Year of Form 709 Reporting Use of DSUE Amount Listed in col E	G Remaining DSUE Amount, if any (subtract column E from column D)
		Yes	No				
Part 1 – DSUE RECEIVED FROM LAST DECEASED SPOUSE							
Part 2 – DSUE RECEIVED FROM OTHER PREDECEASED SPOUSE(S) AND USED BY DECEDENT							
Total (for all DSUE amounts from predeceased spouse(s) applied)							

Add the amount from Part 1, column D and the total from Part 2, column E. Enter the result on line 9b, Part 2 – Tax Computation. ▶ _____

Estate of:

SCHEDULE A – Real Estate

- For jointly owned property that must be disclosed on Schedule E, see instructions.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under section 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T(a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules or additional statements attached to this schedule				
TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 1.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

SCHEDULE B – Stocks and Bonds

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T(a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last four columns.

Item number	Description, including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN.	Unit value	Alternate valuation date	Alternate value	Value at date of death
	CUSIP number or EIN, where applicable				
Total from continuation schedules (or additional statements) attached to this schedule . . .					
TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 2.)					

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

SCHEDULE C – Mortgages, Notes, and Cash

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T(a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
	Total from continuation schedules (or additional statements) attached to this schedule. . .			
	TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 3.)			

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

SCHEDULE D – Insurance on the Decedent's Life

You must list all policies on the life of the decedent and attach a Form 712 for each policy.

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T(a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules (or additional statements) attached to this schedule . . .				
TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 4.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's SSN

Estate of:

SCHEDULE E – Jointly Owned Property

(If you elect section 2032A valuation, you must complete Schedule E and Schedule A-1.)

PART 1. Qualified Joint Interests – Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants (Section 2040(b)(2))

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T(a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules (or additional statements) attached to this schedule					
1 a Totals			1 a		
1 b Amounts included in gross estate (one-half of line 1 a)			1 b		

PART 2. All Other Joint Interests

2 a State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached statement.

Name	Address (number and street, city, state, and ZIP code)

Item number	Enter letter for co-tenant	Description (including alternate valuation date if any). For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	CUSIP number or EIN, where applicable	Percentage includible	Includible alternate value	Includible value at date of death
Total from continuation schedules (or additional statements) attached to this schedule						
2 b Total other joint interests				2 b		
3 Total includible joint interests (add lines 1b and 2b). Also enter on Part 5 – Recapitulation, page 3, at item 5				3		

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:	Decedent's SSN
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SCHEDULE F - Other Miscellaneous Property Not Reportable Under Any Other Schedule

(For jointly owned property that must be disclosed on Schedule E, see instructions.)
 (If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T(a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

1 Did the decedent own any works of art, items, or any collections whose artistic or collectible value at date of death exceeded \$3,000?	Yes	No
If 'Yes,' submit full details on this schedule and attach appraisals.		
2 Has the decedent's estate, spouse, or any other person received (or will receive) any bonus or award as a result of the decedent's employment or death?		
If 'Yes,' submit full details on this schedule.		
3 Did the decedent at the time of death have, or have access to, a safe deposit box?		
If 'Yes,' state location, and if held jointly by decedent and another, state name and relationship of joint depositor.		

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate value	Value at date of death
	CUSIP number or EIN, where applicable			
Total from continuation schedules (or additional statements) attached to this schedule. . .				
TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 6.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:	Decedent's SSN
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SCHEDULE I – Annuities

Note. Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984 (see instructions).

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T(a)(7)(i) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

A Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in section 2039(f)(2) (as in effect before its repeal by the Deficit Reduction Act of 1984)?.....	Yes	No
If 'Yes,' you must attach the information required by the instructions.		

Item number	Description. Show the entire value of the annuity before any exclusions	Alternate valuation date	Includible alternate value	Includible value at date of death
Total from continuation schedules (or additional statements) attached to this schedule. . .				
TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 9.).....				

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:

SCHEDULE L – Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims

▶ Use Schedule PC to make a protective claim for refund due to an expense not currently deductible.
For such expenses, report the expense on Schedule L but without a value in the last column.

Item number	Net losses during administration. (Note. Do not deduct losses claimed on a federal income tax return.)	Amount
Total from continuation schedules (or additional statements) attached to this schedule		

TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 19.)

Item number	Expenses incurred in administering property not subject to claims. (Indicate whether estimated, agreed upon, or paid.)	Amount
Total from continuation schedules (or additional statements) attached to this schedule		
TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 20.)		

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of:	Decedent's SSN
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SCHEDULE M – Bequests, etc., to Surviving Spouse

Note. If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T(a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entry in the last column.

1 Did any property pass to the surviving spouse as a result of a qualified disclaimer? If "Yes," attach a copy of the written disclaimer required by section 2518(b).	1	Yes	No
2 a In what country was the surviving spouse born? _____			
b What is the surviving spouse's date of birth? _____			
c Is the surviving spouse a U.S. citizen?	2 c		
d If the surviving spouse is a naturalized citizen, when did the surviving spouse acquire citizenship?			
e If the surviving spouse is not a U.S. citizen, of what country is the surviving spouse a citizen?			
3 Election Out of QTIP Treatment of Annuities. Do you elect under section 2056(b)(7)(C)(ii) not to treat as qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under section 2056(b)(7)(C)? (see instructions)	3		

Item number	Description of property interests passing to surviving spouse. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Amount
QTIP property:		
A		
All other property:		
B		

Total from continuation schedules (or additional statements) attached to this schedule		
4 Total amount of property interests listed on Schedule M.	4	
5 a Federal estate taxes payable out of property interests listed on Schedule M	5 a	
b Other death taxes payable out of property interests listed on Schedule M.	5 b	
c Federal and state GST taxes payable out of property interests listed on Schedule M	5 c	
d Add items 5a, 5b, and 5c.	5 d	
6 Net amount of property interests listed on Schedule M (subtract 5d from 4). Also enter on Part 5 – Recapitulation, page 3, at item 21.	6	