

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

Department of the Treasury  
Internal Revenue Service

Estate of a citizen or resident of the United States (see separate instructions).  
To be filed for decedents dying after December 31, 2002, and before January 1, 2004.  
For Paperwork Reduction Act Notice, see the separate instructions.

Part 1. Decedent and Executor	<b>1a</b> Decedent's first name and middle initial (and maiden name, if any) <b>D first name I</b>		<b>1b</b> Decedent's last name <b>D last name</b>		<b>2</b> Decedent's Social Security No. <b>123-45-6789</b>	
	<b>3a</b> Legal residence (domicile) at time of death (county, state, and ZIP code, or foreign country) <b>Franklin County, Ohio, 12345</b>		<b>3b</b> Year domicile established	<b>4</b> Date of birth <b>01/23/1945</b>	<b>5</b> Date of death <b>03/03/2003</b>	
	<b>6a</b> Name of executor (see page 3 of the instructions) <b>Fid full name</b>		<b>6b</b> Executor's address (number and street including apartment or suite no. or rural route; city, town, or post office; state; and ZIP code) <b>1234 Fid street Cincinnati, OH 45202</b>			
	<b>6c</b> Executor's social security number (see page 3 of the instructions) <b>234-56-7890</b>					
	<b>7a</b> Name and location of court where will was probated or estate administered <b>WHATEVER County, Court street, city, state zip</b>				<b>7b</b> Case number <b>D case number</b>	
	<b>8</b> If decedent died testate, check here <input checked="" type="checkbox"/> and attach a certified copy of the will.			<b>9</b> If Form 4768 is attached, check here <input type="checkbox"/>		
	<b>10</b> If Schedule R-1 is attached, check here <input type="checkbox"/>					

Part 2. Tax Computation	<b>1</b> Total gross estate less exclusion (from Part 5, Recapitulation, page 3, item 12) . . . . .	<b>1</b>	0.00
	<b>2</b> Total allowable deductions (from Part 5, Recapitulation, page 3, item 23) . . . . .	<b>2</b>	0.00
	<b>3</b> Taxable estate (subtract line 2 from line 1) . . . . .	<b>3</b>	0.00
	<b>4</b> Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b))) . . . . .	<b>4</b>	0.00
	<b>5</b> Add lines 3 and 4 . . . . .	<b>5</b>	0.00
	<b>6</b> Tentative tax on the amount on line 5 from Table A on page 4 of the instructions . . . . .	<b>6</b>	0.00
	<b>7</b> Total gift tax payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes by the decedent's spouse for such spouse's share of split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions) . . . . .	<b>7</b>	0.00
	<b>8</b> Gross estate tax (subtract line 7 from line 6) . . . . .	<b>8</b>	0.00
	<b>9</b> Maximum unified credit (applicable credit amount) against estate tax. . . . .	<b>9</b>	345,800.00
	<b>10</b> Adjustment to unified credit (applicable credit amount). (This adjustment may not exceed \$6,000. See page 5 of the instructions.) . . . . .	<b>10</b>	0.00
	<b>11</b> Allowable unified credit (applicable credit amount) (subtract line 10 from line 9) . . . . .	<b>11</b>	0.00
	<b>12</b> Subtract line 11 from line 8 (but do not enter less than zero) . . . . .	<b>12</b>	0.00
	<b>13</b> Credit for state death taxes (cannot exceed line 12). <b>Attach credit evidence</b> (see instructions). Figure the credit by using the amount on line 3 less \$60,000. See Table B in the instructions.	<b>13</b>	0.00
	Enter the amount here from Table B . . . . . x .50 . . . . .	<b>14</b>	0.00
	<b>14</b> Subtract line 13 from line 12 . . . . .	<b>14</b>	0.00
	<b>15</b> Credit for Federal gift taxes on pre-1977 gifts (section 2012) (attach computation) . . . . .	<b>15</b>	0.00
	<b>16</b> Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.) . . . . .	<b>16</b>	0.00
	<b>17</b> Credit for tax on prior transfers (from Schedule Q) . . . . .	<b>17</b>	0.00
	<b>18</b> Total (add lines 15, 16, and 17) . . . . .	<b>18</b>	0.00
	<b>19</b> Net estate tax (subtract line 18 from line 14) . . . . .	<b>19</b>	0.00
	<b>20</b> Generation-skipping transfer taxes (from Schedule R, Part 2, line 10) . . . . .	<b>20</b>	0.00
	<b>21</b> Total transfer taxes (add lines 19 and 20) . . . . .	<b>21</b>	0.00
	<b>22</b> Prior payments. Explain in an attached statement. . . . .	<b>22</b>	0.00
	<b>23</b> United States Treasury bonds redeemed in payment of estate tax . . . . .	<b>23</b>	0.00
	<b>24</b> Total (add lines 22 and 23) . . . . .	<b>24</b>	0.00
<b>25</b> Balance due (or overpayment) (subtract line 24 from line 21) . . . . .	<b>25</b>	0.00	

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.

\_\_\_\_\_  
Signature(s) of executor(s) \_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of preparer other than executor \_\_\_\_\_  
Date

\_\_\_\_\_  
Address (and ZIP code)  
Cat. No. 20548R

Estate of: Additional room here for extra long name

Part 3 Elections by the Executor

Table with 4 rows of election questions and Yes/No columns. Questions include alternate valuation, special use valuation, installment taxes, and postponement of taxes.

Part 4- General Information (Note: Please attach the necessary supplemental documents. You must attach the death certificate.)

Authorization to receive confidential tax information under Regs. sec. 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 if return prepared by an attorney, accountant, or enrolled agent for the executor:

Form fields for Name of representative (print or type), State, and Address (number, street, and room or suite no., city, state, and ZIP code)

I declare that I am the [ ] attorney/ [ ] certified public accountant/ [ ] enrolled agent (you must check the applicable box) for the executor and prepared this return 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.

Form fields for Signature, CAF Number, Date, and Telephone number

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 Marital status of the decedent at time of death: [ ] Married, [ ] Widow or widower—Name, SSN, and date of death of deceased spouse, [ ] Single, [ ] Legally separated, [ ] Divorced—Date divorce decree became final

Form fields for 4a Surviving spouse's name, 4b Social security number, and 4c Amount received (see page 10 of the instructions) 0.00

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). For Privacy Act Notice (applicable to individual beneficiaries only), see the Instructions for Form 1040.

Table with 4 columns: Name of individual, trust, or estate receiving \$5,000 or more; Identifying number; Relationship to decedent; Amount (see instructions). Includes a Total row.

Table with 2 columns: Question and Yes/No. Question 6: Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see page 10 of the instructions)?

(continued on next page)

**Part 4—General Information (continued)**

<i>Please check the "Yes" or "No" box for each question.</i>		Yes	No
<b>7a</b> Have Federal gift tax returns ever been filed? If "Yes," please attach copies of the returns, if available, and furnish the following information:		<input type="checkbox"/>	<input type="checkbox"/>
<b>7b</b> Period(s) covered	<b>7c</b> Internal Revenue office(s) where filed		
<b>If you answer "Yes" to any of questions 8-16, you must attach additional information as described in the instructions.</b>			
<b>8a</b> Was there any insurance on the decedent's life that is not included on the return as part of the gross estate? . . . . .		<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Did the decedent own any insurance on the life of another that is not included in the gross estate? . . . . .		<input type="checkbox"/>	<input type="checkbox"/>
<b>9</b> Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which <b>(a)</b> one or more of the other joint tenants was someone other than the decedent's spouse, and <b>(b)</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. . . . .		<input type="checkbox"/>	<input type="checkbox"/>
<b>10</b> Did the decedent, at the time of death, own any interest in a partnership or unincorporated business or any stock in an inactive or closely held corporation? . . . . .		<input type="checkbox"/>	<input type="checkbox"/>
<b>11</b> Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038 (see the instructions for Schedule G beginning on page 12 of the separate instructions)? If "Yes," you must complete and attach Schedule G. . . . .		<input type="checkbox"/>	<input type="checkbox"/>
<b>12</b> Were there in existence at the time of the decedent's death:			
<b>a</b> Any trusts created by the decedent during his or her lifetime? . . . . .		<input type="checkbox"/>	<input type="checkbox"/>
<b>b</b> Any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship?		<input type="checkbox"/>	<input type="checkbox"/>
<b>13</b> Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H. . . . .		<input type="checkbox"/>	<input type="checkbox"/>
<b>14</b> Was the marital deduction computed under the transitional rule of Public Law 97-34, section 403(e)(3) (Economic Recovery Tax Act of 1981)? . . . . . If "Yes," attach a separate computation of the marital deduction, enter the amount on item 20 of the Recapitulation, and note on item 20 "computation attached."		<input type="checkbox"/>	<input type="checkbox"/>
<b>15</b> Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I? If "Yes," you must complete and attach Schedule I. . . . .		<input type="checkbox"/>	<input type="checkbox"/>
<b>16</b> Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation. . . . .		<input type="checkbox"/>	<input type="checkbox"/>

**Part 5—Recapitulation**

Item number	Gross estate	Alternate value	Value at date of death
1	Schedule A—Real Estate. . . . .	0.00	0.00
2	Schedule B—Stocks and Bonds. . . . .	0.00	0.00
3	Schedule C—Mortgages, Notes, and Cash. . . . .	0.00	0.00
4	Schedule D—Insurance on the Decedent's Life (attach Form(s) 712). . . . .	0.00	0.00
5	Schedule E—Jointly Owned Property (attach Form(s) 712 for life insurance). . . . .	0.00	0.00
6	Schedule F—Other Miscellaneous Property (attach Form(s) 712 for life insurance) . . . . .	0.00	0.00
7	Schedule G—Transfers During Decedent's Life (att. Form(s) 712 for life insurance) . . . . .	0.00	0.00
8	Schedule H—Powers of Appointment. . . . .	0.00	0.00
9	Schedule I—Annuities. . . . .	0.00	0.00
10	Total gross estate (add items 1 through 9). . . . .	0.00	0.00
11	Schedule U—Qualified Conservation Easement Exclusion. . . . .	0.00	0.00
12	Total gross estate less exclusion (subtract item 11 from item 10). Enter here and on line 1 of Part 2—Tax Computation. . . . .	0.00	0.00
Item number	Deductions	Amount	
13	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims . . . . .	13	0.00
14	Schedule K—Debts of the Decedent. . . . .	14	0.00
15	Schedule K—Mortgages and Liens. . . . .	15	0.00
16	Total of items 13 through 15. . . . .	16	0.00
17	Allowable amount of deductions from item 16 (see the instructions for item 17 of the Recapitulation). . . . .	17	0.00
18	Schedule L—Net Losses During Administration. . . . .	18	0.00
19	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims. . . . .	19	0.00
20	Schedule M—Bequests, etc., to Surviving Spouse. . . . .	20	0.00
21	Schedule O—Charitable, Public, and Similar Gifts and Bequests. . . . .	21	0.00
22	Schedule T—Qualified Family-Owned Business Interest Deduction. . . . .	22	0.00
23	Total allowable deductions (add items 17 through 22). Enter here and on line 2 of the Tax Computation. . . . .	23	0.00

## Worksheet for Form 706

Name of Decedent: D first name I D last name

### Calculation for Recapitulation, line 17

1. Value of all property at decedent's death . . . . .	0.00
2. Value of all property not subject to claims . . . . .	0.00
3. Value of all property subject to claims . . . . .	0.00
4. Recapitulation, line 16 . . . . .	0.00
5. If line 3 is less than line 4, your deduction can be no greater than line 3, unless you paid more than that by the due date of the return. If this is the case, enter on line 5 the amount of line 4 that was paid by the due date. . . . .	0.00
6. Allowable amount of deductions for Recapitulation line 17 . . . . .	0.00

### Calculation for Credit for State Death Taxes, Part 2, line 13

Unable to retrieve Ohio Estate Tax from ET-2, DOD on/after 1/1/02

1. Enter amount of Ohio Estate tax from ET-2 line 6 . . . . .	0.00
2. Maximum Credit allowable (Table B amount x 0.50). . . . .	0.00
3. Credit for State Death Taxes used on Form 706, Part 2, line 13 . . . . .	0.00