

# Certificate of Payment of Foreign Death Tax

▶ **For Paperwork Reduction Act Notice, see the back of this form.**

District Director of Internal Revenue (city, state, and ZIP code) for the district in which decedent had his or her legal residence (domicile) at time of death

Decedent's first name and middle initial	Decedent's last name	Social security number : : :
Citizenship (nationality) at time of death	Legal residence (domicile) at time of death	Date of death

Last address (number and street, city, state, and ZIP code)

Name of executor, administrator, etc.

Address (number and street, apt. or suite no., city, state, and ZIP code)

<b>1</b> Name of foreign government imposing the tax	<b>2</b> Death tax finally determined by that government. Do not include any interest or penalty. Show amount in foreign currency.
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**3** Was the amount in item 2 figured under the provisions of a death tax convention? . . . . .  **Yes**     **No**

**4** The amounts paid (other than interest or penalty) and payment dates of the death tax are (show amounts in foreign currency):

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

Item Number	Description and location	Value shown in foreign currency

6 Has any refund of part or all of the death tax in item 2 been claimed or allowed? . . . . .  Yes  No

If "Yes," check the statement below that applies:

- Refund was allowed (Show that amount in foreign currency). ▶ .....
- Claim was rejected in full.
- Consideration is pending.

7 Please explain below if (a) any credit against or reduction of the death tax shown in item 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, use an attached sheet.

8 Will you claim a refund or credit (except as shown in item 6) for any of the amount shown in item 2? . . . . .  Yes  No

Under penalties of perjury, I declare that I have examined this statement, including any attached sheets, and to the best of my knowledge and belief, it is true, correct, and complete.

..... (Signature of executor, administrator, etc.) ..... (Date)

..... (Signature of executor, administrator, etc.) ..... (Date)

**Certification**

(For use of authorized tax official of the foreign government imposing the death tax)

The information contained in items 1 through 7 above, including any attached schedules,  without exception (or)  except as indicated is certified to be correct in my attached statement.

..... (Signature) ..... (Title)

..... (Government) ..... (Date)

*(Please forward a certified copy to the District Director of Internal Revenue shown on the front of this form.)*

**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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** . . . . . 46 min.
- Learning about the law or the form** . . . . . 4 min.
- Preparing the form** . . . . . 25 min.
- Copying, assembling, and sending the form to the IRS** 28 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0260), Washington, DC 20503. DO NOT send the tax form to either of these offices. Instead, see the instructions below for information on where to file.

**Instructions**

Form 706CE must be filed before credit for foreign death taxes can be allowed on **Form 706**, United States Estate (and Generation-Skipping Transfer) Tax Return. See Form 706 instructions for how to figure the credit.

Prepare Form 706CE in triplicate for each foreign 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. Please ask that office to certify the form and send it to the District Director of Internal Revenue shown on the front. Keep the third copy for your records.

If the foreign government refuses to certify Form 706CE, you, as executor, must file it directly with the District Director shown on the front. Complete the entire form, except the certification, and 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 cancelled check for the payment of the foreign death tax.

If any of the foreign death tax for which you are claiming this credit is refunded, you or the person receiving the refund must notify the District Director within 30 days. Section 20.2016-1 of the Estate Tax Regulations describes what information to include in this notice. The persons who received the refund must pay any additional Federal estate tax due.

For a decedent who was a nonresident U.S. citizen, the District Director's address is: Internal Revenue Service, Assistant Commissioner (International), 950 L'Enfant Plaza S.W., Washington, DC 20024, U.S.A.

Death tax conventions are in effect with the countries listed below:

Australia	Greece	Sweden
Austria	Ireland	Switzerland
Denmark	Italy	Republic of South Africa
Finland	Japan	United Kingdom
France	Netherlands	
Germany	Norway	