

# Certificate of Payment of Foreign Death Tax

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

Address of Compliance Area Director of the Internal Revenue Service (see instructions for addresses for resident or nonresident U.S. citizens).

Decedent's first name and middle initial	Decedent's last name	Social security number : : :
Country of citizenship 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)

1 Name of foreign government imposing the tax	2 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 on line 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
1		

6 Has any refund of part or all of the death tax on line 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 Explain below if (a) any credit against or reduction of the death tax shown on line 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, attach additional sheets.

8 Will you claim a refund or credit (except as shown on line 6) for any of the amount shown on line 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 on lines 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)

Forward a certified copy to the Compliance Area Director of the Internal Revenue Service as shown on the front of this form.

**Instructions**

You must file Form 706-CE before IRS can allow a credit for foreign death taxes claimed on **Form 706**, United States Estate (and Generation-Skipping Transfer) Tax Return. See the Form 706 instructions for how to figure the credit.

Prepare three copies of Form 706-CE 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. Ask that office to certify the form and send it to the Compliance Area Director of the Internal Revenue Service; see below for the addresses for resident or nonresident U.S. citizens. Keep the third copy for your records.

If the foreign government refuses to certify Form 706-CE, you, as executor, must file it directly with the Compliance Area Director of the Internal Revenue Service; see below for the addresses for resident or nonresident U.S. citizens. Complete the entire form, except the certification. 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. Also attach a copy of the receipt or cancelled check for the payment of the foreign death tax.

If you or any other person receives a refund of any of the foreign death tax for which you are claiming this credit, you or the person receiving the refund must notify the Compliance Area Director of the Internal Revenue Service 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.

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

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

\*Article XXIX B of the United States—Canada Income Tax Treaty

**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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

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** . . . . . 5 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 simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the tax form to this address. Instead, see the instructions above for information on where to file.

<b>If the decedent was a . . .</b>	<b>Then the address is:</b> Compliance Area Director Internal Revenue Service
Resident U.S. citizen	Cincinnati, OH 45999
Resident U.S. citizen (private delivery service)	201 West Rivercenter Blvd. Covington, KY 41011
Nonresident U.S. citizen	Area 15, S:C:15:T1 950 L'Enfant Plaza South, SW Washington, DC 20024