



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Part II Foreign Death Tax Paid (continued)

- 14 Has any refund of part or all of the death tax on line 10 been claimed or allowed?
15 Explain below if (a) any credit against or reduction of the death tax shown on line 10 is pending or was allowed, (b) property was taxed at more than one rate, or (c) more than one inheritance was taxed.

- 16 Will you claim a refund or credit (except as shown on line 14) for any of the amount shown on line 10?

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

Part III Certification

For use of authorized tax official of the foreign government imposing the death tax. The information contained on lines 9 through 15 above, including any attached statements, is certified to be correct in my attached statement.

Signature Title

Government Date

Forward a certified copy to the Internal Revenue Service as shown in the General Instructions, below.

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 706-CE and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form706CE.

General Instructions

The executor of the decedent's estate must file Form 706-CE before the IRS can allow a credit for foreign death taxes claimed on Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.

Prepare three copies of Form 706-CE for each foreign country's 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.

If the foreign government refuses to certify Form 706-CE, the executor must file it directly with the Internal Revenue Service Center, see Where to file, later. Complete the entire form, except Part III. Attach a statement under penalties of perjury to explain why the foreign government did not certify it.

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 Internal Revenue Service Center listed in Where to file, next, within 30 days of receiving any refund.

Where to file. File Form 706-CE and amended Form 706-CE at the following address.

Internal Revenue Service Center
Attn: E&G, Stop 824G
7940 Kentucky Drive
Florence, KY 41042-2915

If you choose to use a private delivery service (PDS), send Form 706-CE to the address above. Go to www.irs.gov/PDS for the current list of designated services.

DRAFT - DO NOT FILE

DRAFT - DO NOT FILE