

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 <a href="IRS.gov/DraftForms">IRS.gov/DraftForms</a> and remain there after the final release is posted at <a href="IRS.gov/LatestForms">IRS.gov/LatestForms</a>. Also see <a href="IRS.gov/Forms">IRS.gov/Forms</a>.

Most forms and publications have a page on IRS.gov: <a href="IRS.gov/Form1040">IRS.gov/Form1040</a> for Form 1040; <a href="IRS.gov/Pub501">IRS.gov/Pub501</a> for Pub. 501; <a href="IRS.gov/W4">IRS.gov/W4</a> for Form W-4; and <a href="IRS.gov/ScheduleA">IRS.gov/ScheduleA</a> 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 <a href="IRS.gov/FormsComments">IRS.gov/FormsComments</a>. 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 <a href="here">here</a>.

# DRAFT — DO NOT FILE

Form **706-CE** 

## **Certificate of Payment of Foreign Death Tax**

(Rev. August 2025)

Department of the Treasury

OMB No. 1545-0015

	nent of the Treasury Revenue Service	Go to v	vww.irs.gov/F	orm7060	E for the latest infor	mation.				
Par		Information								
1a	Decedent's first name	and middle initial		1b Dec	edent's last name		2 Social security number			ber
За	a Country of citizenship at time of death			<b>3b</b> Cou	3b Country of legal residence (domicile) at time of death			4 Date of death		
5a Last address (number and street)				l	1			5b Apt. or suite no.		
5c City, town, or post office. For foreign addresses, also complete lines 5f				5f, 5g, and	5g, and 5h. <b>5d</b> State			5e ZIP code		
5f	5f Foreign country name			<b>5g</b> Fore	5g Foreign province/state/county			5h Foreign postal code		
6	Name of executor, adn	ninistrator, etc.								
7a	Address (number and s	street)					<b>7b</b> Apt.	. or suite	no.	
7c City, town, or post office. For foreign addresses, also complete lines 7f,				7f, 7g, and	7g, and 7h. 7d State			<b>7e</b> ZIP code		
7f Foreign country name				<b>7g</b> Fore	7g Foreign province/state/county			7h Foreign postal code		
8	Check here, if am									
Par		Death Tax Paid								
9 Name of foreign government imposing the tax 10					Death tax finally determined by that government. Do not inc penalty. Show amount in foreign currency.				ude any interest or	
11	Was the amount of	on line 10 figured under the	nrovisions of	a death ta	ax convention?			Yes	$\neg \neg$	No
12		death tax paid (other than							CURRO	
12	additional sheets,		i intorest and	periarties	and the date(s) or pe	lyment. Onew amou	111(3) 111	lorcigii	Currer	icy. Attach
	(a) (b) Date Amount		(a) Date		<b>(b)</b> Amount	<b>(a)</b> Date			<b>(b)</b> Amount	
13	•	ion, location, and value (as d to the death tax. Attach a			•	ficials of the governr	nent nai	med ab	ove) of	f the
				(b) on and loca	(b) n and location			(c) Value (show in foreign currency)		
1										
								-		

# DRAFT - DO NOT FI

## TREASURY/IRS AND OMB USE ONLY DRAFT

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Part II Foreign Death Tax Paid (continued)							
Has any refund of part or all of the death tax on line 10 been claimed or allowed?							
(ii) Claim was rejected in full.							
(iii) Consideration is pending.							
15 Explain below if (a) any credit against or reduction of t than one rate, or (c) more than one inheritance was tax	the death tax shown on line 10 is pending or was allowed, (b) property was taxed at more xed. Attach additional sheets, if necessary.						
	ine 14) for any of the amount shown on line 10?						
belief, it is true, correct, and completeSignature of executor, administrator, etc.	Date						
Signature of executor, administrator, etc.	Date						
Part III Certification							
For use of authorized tax official of the foreign government im	posing the death tax.						
The information contained on lines 9 through 15 above, includ is certified to be correct in my attached statement.	ing any attached statements,						
Signature	Title						
Government Forward a certified copy to the Internal Revenue Service	Date						

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 <a href="https://www.irs.gov/Form706CE">www.irs.gov/Form706CE</a>.

### **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. As explained in the instructions for Schedule P (Form 706), the credit for foreign death taxes is authorized either by statute or treaty. See the instructions for Schedule P (Form 706), section 2014, and the related regulations for more information on the credit for foreign death taxes and its application in cases involving a death tax treaty, including how to figure the amount of the credit.

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. Ask that office to certify the form and send it to the Internal Revenue Service Center, see *Where to file*, later. Keep the third copy for your records.

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. In addition, attach a copy of the foreign death tax return and a copy of the receipt or canceled 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 Internal Revenue Service Center listed in *Where to file*, next, within 30 days of receiving any refund. Regulations section 20.2016-1 describes what information to include in this notice. The persons who received the refund must pay any additional federal estate tax due.

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.