



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

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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.

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Form **706-NA**
(Rev. August 2025)
Department of the Treasury
Internal Revenue Service

United States Estate (and Generation-Skipping Transfer) Tax Return
Estate of Nonresident Not a Citizen of the United States
To be filed for decedents dying after December 31, 2024.
Go to www.irs.gov/Form706NA for instructions and the latest information.

OMB No. 1545-0015

Attach supplemental documents and translations. Show amounts in U.S. dollars.

Part I Decedent, Executor, and Attorney

1a Decedent's first (given) name and middle initial		1b Decedent's last (family) name		2 U.S. taxpayer ID number (if any)	
3 Place of death		4 Domicile at time of death		5 Citizenship (nationality)	
6 Date of death	7a Date of birth	7b Place of birth		8 Business or occupation	
9a Name of executor		9b Telephone number	9c Fax number	9d Email address	
9e Address of executor (number and street)		9f Apt. or suite no.	9g City, town, or post office. For foreign addresses, also complete lines 9j, 9k, and 9l.		
9h State	9i ZIP code	9j Foreign country name		9k Foreign province/state/county	9l Foreign postal code
10a Name of attorney for estate		10b Telephone number	10c Fax number	10d Email address	
10e Address of attorney for estate (number and street)		10f Apt. or suite no.	10g City, town, or post office. For foreign addresses, also complete lines 10j, 10k, and 10l.		
10h State	10i ZIP code	10j Foreign country name		10k Foreign province/state/county	10l Foreign postal code
11 ☐ Check here if there are multiple executors or attorneys. Attach a list of the names, addresses, telephone numbers, fax numbers, and email addresses of the additional executors or attorneys.					
12 ☐ Check here if a supplemental return.					

Part II Tax Computation (see instructions)

1 Taxable estate from Part IV, line 10	1
2 Total taxable gifts of tangible or intangible property located in the U.S., transferred (directly or indirectly) by the decedent after December 31, 1976, and not included in the gross estate (see section 2511)	2
3 Total. Add lines 1 and 2	3
4 Tentative tax on the amount on line 3	4
5 Tentative tax on the amount on line 2	5
6 Gross estate tax. Subtract line 5 from line 4	6
7 Unified credit. Enter smaller of line 6 amount or maximum allowed	7
8 Balance. Subtract line 7 from line 6	8
9 Credit for pre-1977 federal gift taxes under section 2012	9
10 Marital credit under the 1995 Canadian Protocol	10
11 Credit for tax on prior transfers. Attach Schedule Q (Form 706)	11
12 Total. Add lines 9, 10, and 11	12
13 Net estate tax. Subtract line 12 from line 8	13
14 Total generation-skipping transfer tax. Attach Schedule R (Form 706)	14
15 Total transfer taxes. Add lines 13 and 14	15
16 Earlier payments. See instructions and attach explanation	16
17 Tax due. If the amount on line 15 is more than the amount on line 16, subtract line 16 from line 15. For details on how to pay, go to www.irs.gov/Payments or see the instructions	17
18a Overpayment. If the amount on line 16 is more than the amount on line 15, subtract line 15 from line 16. Complete lines 18b, 18c, and 18d	18a
b Routing number	c Type: ☐ Checking ☐ Savings
d Account number	

Sign Here

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. I understand that a complete return requires listing all property constituting the part of the decedent's gross estate (as defined by the statute) situated in the United States. Declaration of preparer (other than the executor) is based on all information of which preparer has any knowledge.

Signature of executor

Date

Signature of executor

Date

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No**Paid Preparer Use Only**

Preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Part III General Information (see instructions)Answer each of the following questions. **Attach additional information as described.**

	Yes	No
1a Did the decedent die testate?		
b Were letters testamentary or of administration granted for the estate? If granted to persons other than those filing the return, include names and addresses on page 1		
2a At the date of death, did the decedent own any real property located in the United States?		
b At the date of death, did the decedent own any U.S. corporate stock?		
c At the date of death, did the decedent own any debt obligations of (1) a U.S. person; or (2) the United States, a state or any political subdivision, or the District of Columbia?		
d At the date of death, did the decedent own any other property located in the United States?		
3 At the date of death, was the decedent engaged in business in the United States?		
4 At the date of death, did the decedent have access, personally or through an agent, to a safe deposit box located in the United States?		
5 At the date of death, did the decedent own any property located in the United States as a joint tenant with right of survivorship; as a tenant by the entirety; or, with surviving spouse, as community property? If "Yes," attach Schedule E (Form 706)		
6a Was the decedent ever a citizen or resident of the United States? If "Yes," complete lines 6b and 6c		
b If "Yes" to line 6a, did the decedent lose U.S. citizenship or residency within 10 years of death?		
c If "Yes" to line 6a, was the decedent a covered expatriate under section 877A?		
7 Did the decedent make any transfer (of property that was located in the United States at either the time of the transfer or the time of death) described in section 2035, 2036, 2037, or 2038? See the Instructions for Form 706, Schedule G. If "Yes," attach Schedule G (Form 706)		
8 At the date of death, were there any trusts in existence that were created by the decedent and that included property located in the United States either when the trust was created or when the decedent died? If "Yes," attach Schedule G (Form 706)		
9 At the date of death, did the decedent:		
a Have a general power of appointment over any property located in the United States?		
b Or, at any time, exercise or release the power? If "Yes" to either line 9a or 9b, attach Schedule H (Form 706)		
10a Have federal gift tax returns ever been filed? If "Yes," provide the following information.		
b Period(s) covered		
c IRS office(s) where filed		
11 Does the gross estate in the United States include any interests in property transferred to a "skip person" as defined in the instructions for Schedule R (Form 706)? If "Yes," attach Schedule R (Form 706) and/or Schedule R-1 (Form 706)		

Part IV Taxable Estate (see instructions)**Caution:** You must document lines 2 and 4 for the deduction on line 6 to be allowed.

1 Gross estate in the United States. Part V, line 3	1	
2 Gross estate outside the United States	2	
3 Entire gross estate wherever located. Add lines 1 and 2	3	
4 Amount of funeral expenses, administration expenses, decedent's debts, mortgages and liens, and losses during administration. Attach itemized schedule(s)	4	
5 Divide line 1 by line 3	5	
6 Deduction for expenses, claims, etc. Multiply line 5 by line 4	6	
7 Charitable deduction (attach Schedule O (Form 706)) and marital deduction (attach Schedule M (Form 706) and computation).	7	
8 State death tax deduction	8	
9 Total deductions. Add lines 6, 7, and 8	9	
10 Taxable estate. Subtract line 9 from line 1. Enter here and on Part II, line 1	10	

