

United States Additional Estate Tax Return

(To report dispositions or cessations of qualified use made before January 1, 1982 under section 2032A of Internal Revenue Code)

Name of qualified heir or heiress _____ Heir's or heiress' social security number _____

Address of qualified heir or heiress (number and street including apartment number or rural route) _____

City, town or post office, State, and ZIP code _____

Decedent's name reported on Form 706	Decedent's social security number	Date of death
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Part I Tax Computation

1 Value at date of death of specially valued property which passed from decedent to qualified heir or heiress:			
(a) Without section 2032A election	1(a)	-----	
(b) With section 2032A election	1(b)	-----	
(c) Balance (subtract amount on line 1(b) from amount on line 1(a))			1(c)
2 Value at date of death of all specially valued property in decedent's estate:			
(a) Without section 2032A election	2(a)	-----	
(b) With section 2032A election	2(b)	-----	
(c) Balance (subtract amount on line 2(b) from amount on line 2(a))			2(c)
3 Decedent's estate tax:			
(a) Recomputed without section 2032A election (attach computation)	3(a)	-----	
(b) Reported on Form 706 with section 2032A election	3(b)	-----	
(c) Balance (subtract amount on line 3(b) from amount on line 3(a))			3(c)
4 Percentage obtained by dividing amount on line 1(c) by amount on line 2(c)			4
5 Multiply amount on line 3(c) by percentage on line 4			5
6 Additional estate tax imposed for previous dispositions or cessation of qualified use of portion of same specially valued property			6
7 Balance (subtract amount on line 6 from amount on line 5)			7
8 Enter the total of column (d), Schedule A, page 2			8
9 Enter the total of column (e), Schedule A, page 2			9
10 Balance (subtract amount on line 9 from amount on line 8)			10
11 Additional estate tax. Enter the lesser of the amount on line 7 or the amount on line 10			11

Part II Tax Phaseout (Complete Part II only if the disposition of specially valued property or the discontinuance of the qualified use occurred more than 120 full months (10 years) after but less than 180 full months (15 years) after the decedent's death. After 180 full months (15 years) after decedent's death, no additional estate tax is due.)

12 Enter the number of full months after the decedent's death in excess of 120 months (10 years) when the qualified heir or heiress disposed of the interest or discontinued the qualified use			
13 Divide amount on line 12 by 60	12	-----	
14 Multiply amount on line 11 by amount on line 13	13	-----	
15 Subtract amount on line 14 from amount on line 11 (but not less than zero)	14	-----	
	15	-----	

Part III Involuntary Conversions (Complete Part III if you elect section 2032A(h) treatment and less than all of the involuntary conversion proceeds are reinvested in qualified replacement property.)

Describe the replacement property ► _____

16 Cost of qualified replacement property			
17 Amount realized from involuntary conversion	16	-----	
18 Percentage obtained by dividing amount on line 16 by amount on line 17	17	-----	
19 Multiply amount on line 11 or line 15 (whichever is applicable) by percentage on line 18	18	-----	
20 Subtract amount on line 19 from amount on line 11 or line 15 (whichever is applicable)	19	-----	
	20	-----	

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than taxpayer is based on all information of which preparer has any knowledge.

Signature of taxpayer _____ Date _____

Signature of preparer other than taxpayer _____ Address (and ZIP code) _____ Date _____

Schedule A.—Disposition of Specially Valued Property or Discontinuance of Qualified Use

Item number (a)	Description of specially valued property and schedule and item number where reported on the decedent's Form 706 (b)	Date of disposition (or date qualified use ceased) (must be before Jan. 1, 1982) (c)	Amount received (or fair market value if applicable) See instructions (d)	Special use value. See instructions (e)
1				

Enter total of column (d) on line 8, page 1, and total of column (e) on line 9, page 1 . . .