Form **706-A**	**United States Additional Estate Tax Return**	OMB No. 1545-0016
(Rev. May 1982) Department of the Treasury Internal Revenue Service	**(To report dispositions or cessations of qualified use under section 2032A of the Internal Revenue Code)**	Expires 10–31–84

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)	Commencement Date (See instructions)

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

Decedent's name reported on Form 706	Decedent's social security number	Date of death

Part I Tax Computation

1 Value at date of death (or alternate valuation date) 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 line 1(b) from line 1(a)) . . . . **1(c)**

2 Value at date of death (or alternate valuation date) 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 line 2(b) from 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 line 3(b) from line 3(a)) . . . . **3(c)**

4 Divide line 1(c) by line 2(c) and enter the result as a percentage . . . . **4**   %

5 Multiply 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 line 6 from 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 line 9 from line 8) **10**

11 Additional estate tax. Enter the lesser of line 7 or line 10 . . . . **11**

Part II Involuntary Conversions or Exchanges. Check if for ☐ Involuntary conversion ☐ Exchange

12 Qualified replacement (or exchange) property

(a) Item	(b) Description	(c) Cost (or FMV)
Total cost (or FMV)	**12**	

13 Enter the total of column (d), Schedule A, page 2 . . . . **13**

14 Divide line 12 by line 13 and enter the result as a percentage . . . . **14**   %

15 Multiply line 14 by line 11 . . . . **15**

16 Additional tax, subtract line 15 from line 11 (Do not enter less than zero) **16**

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 _____

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.   363–452–1

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) (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 .   .