Form **706-NA**

(Rev. March 1993)

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

(See separate instructions. Section references are to the Internal Revenue Code.)

OMB No. 1545-0531

Expires 3-31-96

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

Part I Decedent, Executor, and Attorney

1a Decedent's first name and middle initial	**b** Decedent's last name	**2** U.S. social security number (if any)

3 Place of death	**4** Domicile at time of death	**5** Citizenship (nationality)	**6** Date of death

7a Date of birth	**b** Place of birth	**8** Business or occupation

In United States	**9a** Name of executor	**10a** Name of attorney for estate
	b Address	**b** Address
Outside United States	**11a** Name of executor	**12a** Name of attorney for estate
	b Address	**b** Address

Part II Tax Computation

1	Taxable estate (from Schedule B, line 8)		**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 (see instructions)		**4**	
5	Tentative tax on the amount on line 2 (see instructions)		**5**	
6	Gross estate tax (subtract line 5 from line 4)		**6**	
7	Unified credit—enter smaller of line 6 amount or maximum allowed (see instructions)		**7**	
8	Balance (subtract line 7 from line 6)		**8**	
9	Credit for state death taxes (see instructions and attach credit evidence)		**9**	
10	Balance (subtract line 9 from line 8)		**10**	
11	Credit for Federal gift taxes (see sections 2102 and 2012 and attach computation)	**11**		
12	Credit for tax on prior transfers (attach Schedule Q, Form 706)	**12**		
13	Total (add lines 11 and 12)		**13**	
14	Net estate tax (subtract line 13 from line 10)		**14**	
15	Total generation-skipping transfer tax (attach Schedule R, Form 706)		**15**	
16	Section 4980A increased estate tax (attach Schedule S, Form 706 (see instructions))		**16**	
17	**Total transfer taxes** (add lines 14, 15, and 16)		**17**	
18	Earlier payments (see instructions and attach explanation)	**18**		
19	U.S. Treasury bonds redeemed to pay estate tax	**19**		
20	Total (add lines 18 and 19)		**20**	
21	Balance due (subtract line 20 from line 17) (see instructions)		**21**	

Under penalties of perjury, I declare that I have examined this return, including any additional sheets attached, 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.

(Signature of executor) (Date)

(Signature of preparer (other than executor)) (Address) (Date)

Part III General Information

		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.*		
2	Did the decedent, at the time of death, own any:		
a	Real property located in the United States?		
b	U.S. corporate stock?		
c	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	Other property located in the United States?		
3	Was the decedent engaged in business in the United States at the date of death?		
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	Had the decedent ever been a citizen of the United States (see instructions)?		
b	If "Yes," did the decedent lose U.S. citizenship within 10 years of death?		

		Yes	No
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 sections 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 a or b, attach Schedule H, Form 706.*		
10a	Have Federal gift tax returns ever been filed?		
b	Periods covered ►		
c	IRS offices 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 to Schedule R of Form 706? *If "Yes," attach Schedules R and/or R-1, Form 706.*		

Schedule A—Gross Estate in the United States (see instructions)

	Yes	No
Do you elect to value the decedent's gross estate at a date or dates after the decedent's death (as authorized by section 2032)? *To make the election, you must check this box "Yes." If you check "Yes," complete all columns. If you check "No," complete columns (a), (b), and (e). You may leave columns (c) and (d) blank or you may use them to expand your column (b) description.*		

(a) Item no.	(b) Description of property and securities For securities, give CUSIP number, if available.	(c) Alternate valuation date	(d) Alternate value in U.S. dollars	(e) Value at date of death in U.S. dollars
1				
	(If you need more space, attach additional sheets of same size.)			
Total				

Schedule B—Taxable Estate

You must document lines 2 and 4 for the deduction on line 5 to be allowed.

1	Gross estate in the United States (Schedule A total)	1	
2	Gross estate outside the United States (see instructions)	2	
3	Entire gross estate wherever located (add amounts on 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) (see instructions)	4	
5	Deduction for expenses, claims, etc. (divide line 1 by line 3 and multiply the result by line 4) (see instructions)	5	
6	Charitable deduction (attach Schedule O, Form 706) and marital deduction (attach Schedule M, Form 706, and computation)	6	
7	Total deductions (add lines 5 and 6)	7	
8	Taxable estate (subtract line 7 from line 1) (enter here and on line 1 of the Tax Computation)	8	