

**United States Additional Estate Tax Return  
 Under Code Section 2057**

**Part I General Information**

|   |  |
|---|--|
| <b>1a</b> Name of qualified heir  | <b>2</b> Qualified heir's social security number<br>:<br>: |
| <b>1b</b> Address of qualified heir (number and street, including apt. no., P.O. box, or rural route) | <b>3</b> Commencement date (see instructions)              |
| <b>1c</b> City, town or post office, state, and ZIP code  |  |
| <b>4</b> Decedent's name reported on Form 706   | <b>5</b> Decedent's social security number<br>:<br>:       |
| <b>6</b> Date of death  |  |

**Part II Tax Computation (First complete Schedules A and B—see instructions.)**

|   |           |           |   |
|---|-----------|-----------|---|
| <b>1</b> Qualified heir's share of the total qualified family-owned business interests (from line 4, Schedule T, of the decedent's estate tax return)   |           | <b>1</b>  |   |
| <b>2</b> Total reported value of qualified family-owned business interests (from line 6, Schedule T, of the decedent's estate tax return)   |           | <b>2</b>  |   |
| <b>3</b> Decedent's estate tax:   |           |           |   |
| <b>a</b> Recomputed without the qualified family-owned business interest deduction (attach computation)   | <b>3a</b> |           |   |
| <b>b</b> Reported on Form 706 (or as finally agreed to)   | <b>3b</b> |           |   |
| <b>c</b> Gross additional estate tax (subtract line 3b from line 3a)  |           | <b>3c</b> |   |
| <b>4</b> Qualified heir's percentage of qualified family-owned business interests. Divide line 1 by line 2. Enter result as a percentage (carry out your answer to at least the nearest tenth of a percent) |           | <b>4</b>  | % |
| <b>5</b> Qualified heir's share of total reduction in estate tax. Multiply line 3c by line 4.   |           | <b>5</b>  |   |
| <b>6</b> Enter the <b>Total</b> from column (E), Schedule A, page 2.  |           | <b>6</b>  |   |
| <b>7</b> Divide line 6 by line 1. Enter the result as a percentage (carry out your answer to at least the nearest tenth of a percent)   |           | <b>7</b>  | % |
| <b>8</b> Multiply line 5 by the percentage on line 7  |           | <b>8</b>  |   |
| <b>9</b> Applicable percentage (see instructions)   |           | <b>9</b>  | % |
| <b>10 Total additional estate tax.</b> Multiply line 8 by the percentage on line 9.   |           | <b>10</b> |   |

If you completed Schedule B, complete lines 11 through 15. If you did not complete Schedule B, skip lines 11 through 14 and enter the amount from line 10 on line 15.

|  |  |           |   |
|--|--|-----------|---|
| <b>11</b> Enter the total cost or fair market value (FMV) from column (C), Schedule B, page 2.   |  | <b>11</b> |   |
| <b>12</b> Enter the total of column (D), Schedule A, page 2.   |  | <b>12</b> |   |
| <b>13</b> Divide line 11 by line 12. Enter the result as a percentage (carry out your answer to at least the nearest tenth of a percent) (do not enter more than 100%) |  | <b>13</b> | % |
| <b>14</b> Multiply line 10 by the percentage on line 13  |  | <b>14</b> |   |
| <b>15 Additional estate tax due.</b> Subtract line 14 from line 10 (do not enter less than zero)   |  | <b>15</b> |   |

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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

|                  |   |   |
|------------------|---|---|
| <b>Sign Here</b> | _____<br>Signature of taxpayer or person filing on behalf of taxpayer | _____<br>Date   |
|                  | <b>Paid Preparer's Use Only</b>                                       | Preparer's signature  _____<br>Preparer's name and address  _____ |

**Schedule A. Disposition of Qualified Family-Owned Business Interest, Failure to Materially Participate, or Disqualifying Act (Taxable Under Section 2057(f)(1))**

| (A)<br>Item<br>number  | (B)<br>Description of property and explanation of disqualifying act | (C)<br>Date of disposition, failure to<br>materially participate, or<br>disqualifying act (see instructions) | (D)<br>Amount realized or fair<br>market value (FMV) if<br>applicable (see instructions) |  | (E)<br>Date of death value (see<br>instructions) |  |
|--|---|--|--|--|--|--|
| 1  | Form 706, Schedule ____, Item ____<br>Description —                 |  |  |  |  |  |
| <b>Total.</b> Enter the total of column (D) on line 12 of Part II, Tax Computation, page 1, and the total of column (E) on line 6 of the Tax Computation . . . . |   |  |  |  |  |  |

**Schedule B. Involuntary Conversions or Exchanges**

Check if for  Involuntary Conversion  Exchange

| (A)<br>Item   | (B)<br>Description of qualified replacement (or exchange) property | (C)<br>Cost or fair<br>market value<br>(FMV) |  |
|---|--|--|--|
| 1   |  |  |  |
| <b>Total.</b> Enter the total of column (C) on line 11 of Part II, Tax Computation, page 1. |  |  |  |

**Schedule C. Nontaxable Transfers**

|            |                                       |                                    |                |
|------------|---------------------------------------|------------------------------------|----------------|
| Transferee | Last name                             | First name                         | Middle Initial |
|            | Social security number<br>:<br>:<br>: | Relationship to the qualified heir |                |

Check if for  Disposition to Family Member  Qualified Conservation Contribution  Loss of U.S. Citizenship

| (A)<br>Item | (B)<br>Description of property and explanation of nontaxable transfers | (C)<br>Date of disposition,<br>contribution, trust agreement,<br>or bond |
|-------------|--|--|
| 1           | Form 706, Schedule ____, Item ____<br>Description —                    |  |

