

## Continued Use of the August 1993 Revision of Form 706

### Announcement 96-1

Executors and return preparers should continue to use the August 1993 revision of Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, after December 31, 1995. The August 1993 revision shows an OMB expiration date of December 31, 1995, but the Service has received approval from the Office of Management and Budget to continue to use that revision. Unless the Service issues future instructions to the contrary, it should be used for the estates of all decedents dying before January 1, 1996.

The Service anticipates that a revised Form 706 will be available in early 1996. If pending estate tax legislation is enacted, the new revision of Form 706 will incorporate changes included in the new legislation. Availability of the new revision depends on the date of enactment of the legislation. As currently planned, the new revision will be used only for decedents dying after the date of enactment of that legislation.