

**Application for Extension of Time To File a Return  
 and/or Pay U.S. Estate  
 (and Generation-Skipping Transfer) Taxes**

OMB No. 1545-0181

**For filers of Form 706, 706-A, 706-D, 706-NA, or 706-QDT (circle only one)**

**Note:** Use Form 2758 to request an extension for Forms 706-GS(D) and 706-GS(T).

**Part I Identification**

Decedent's first name and middle initial	Decedent's last name	Date of death
Name of executor	Name of application filer (if other than the executor)	Decedent's social security number : : : :
Address of executor (Number, street, and room or suite no.)		Estate tax return due date
City, state, and ZIP code	Domicile of decedent (county, state, and ZIP code)	Daytime telephone number ( )

**Part II Extension of Time To File Form 706 (Section 6081)**

**Automatic Extension**

If you are applying for an automatic 6-month extension of time to file Form 706, check here (see instructions) . . . . .

**Additional Extension**

If you are an executor out of the country applying for an extension of time to file in excess of 6 months, check here . . . . .

Also you **must** attach a statement explaining in detail why it is impossible or impractical to file Form 706 by the due date. See the instructions.

Enter extension date requested

**Extension for Cause**

If you have not filed a request for an automatic 6-month extension and the time for filing such a request has passed, check here

Also, you **must** attach a written statement explaining in detail why you were unable to request an automatic extension, why it was impossible or impractical to file Form 706 by the due date, and why you should be granted an extension at this time. See the instructions.

Enter extension date requested

**Part III Extension of Time To File Form 706-A, 706-D, 706-NA, 706-QDT (Section 6081)**

You must attach your written statement to explain in detail why it is impossible or impractical to file a reasonably complete return by the due date of the return.

Enter extension date requested

**Part IV Extension of Time To Pay (Section 6161)**

You must attach your written statement to explain in detail why it is impossible or impractical to pay the full amount of the estate (or GST) tax by the return due date. If the taxes cannot be determined because the size of the gross estate is unascertainable, check here  and enter "-0-" or other appropriate amount on Part V, line 3. You must attach an explanation.

Enter extension date requested

- If this request is for the tax that will be due when the Form 706 is filed, check here . . . . .
- If this request is for the tax that will be due as a result of an amended or supplemental Form 706, check here . . . . .
- If this request is for additional tax due as a result of an examination of your Form 706, check here . . . . .

**Part V Payment To Accompany Extension Request**

1 Amount of estate and GST taxes estimated to be due . . . . .	1		
2 Amount of cash shortage (complete Part IV) . . . . .	2		
3 <b>Balance due</b> (subtract line 2 from line 1) (see instructions) . . . . .	3		

**Signature and Verification**

**If filed by executor**—Under penalties of perjury, I declare that I am an executor of the estate of the above-named decedent and that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

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 Executor's signature Title Date

**If filed by someone other than the executor**—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by an executor to file this application, and that I am (check box(es) that applies):

- A member in good standing of the bar of the highest court of (specify jurisdiction) ▶ -----
- A certified public accountant duly qualified to practice in (specify jurisdiction) ▶ -----
- A person enrolled to practice before the Internal Revenue Service.
- A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)

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 Filer's signature (other than the executor) Date

Decedent's first name and middle initial	Decedent's last name	Decedent's social security number
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**Part VI** Notice to Applicant—To be completed by the Internal Revenue Service

1 The application for extension of time to file (Part II or III) is:

Approved .....

Not approved because .....

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.....  
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Other .....

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.....

Internal Revenue Service official	Address	Date
Name (Please print) .....		
Title (Please print) .....		
Signature: .....		

2 The application for extension of time to pay (Part IV) is:

Approved .....

Not approved because (see page 3 of the separate instructions for your appeal rights) .....

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Other .....

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.....

Internal Revenue Service official	Address	Date
Name (Please print) .....		
Title (Please print) .....		
Signature: .....		

