

Computation of Estate Tax Due With Return and Annual Installment

Date of Death

Installment Due Date

(As provided by the Limitations under Section 6166 of the Internal Revenue Code)

Taxpayer Identification Number

Estate of:

Additional Tax	Deferred portion	Nondeferred portion
Estate tax return <input type="checkbox"/> Selected for audit <input type="checkbox"/> Not selected for audit	Request for installment privileges <input type="checkbox"/> Accepted <input type="checkbox"/> Rejected	Audit action completed <input type="checkbox"/> Yes <input type="checkbox"/> No

Line	Item	Amount
1.	Value of decedent's interest in closely held business	\$
	Name of business	
2.	a. Adjusted gross estate (IRC 6166(b)(8) or IRC 6166(b)(10) - 10 year/ 5 year election)	
	b. Adjusted gross estate (IRC 6166(a)(1) - 5 year deferral/10 year installment election)	
3.	Ratio of Line 1 to Line 2a or 2b (Divide Line 1 by Line 2a or 2b)	
4.	Net estate tax (Form 706)	
5.	% of Line 4 (Line 3 x Line 4 or smaller amount elected by estate)	
6.	Line 4 less Line 5	
7.	10 % of Line 5 (If estate elects fewer than 10 installments, adjust % accordingly)	
8.	a. Due with return - 6166(b)(8) or 6166(b)(10) - 10/5 year election (Line 6 + Line 7)	
	b. Due with return - 5 year deferral/10 year installment election (Line 6)	
9.	Annual installment (Line 7)	