

dying on or after November 14, 1966, or \$2,000 in the case of a decedent dying before November 14, 1966. Under certain conditions the return may be made only on Form 706. See the instructions on Form 706NA for circumstances under which that form may not be used. Duplicate copies of the return are not required to be filed. For the contents of the return, see § 20.6018-3. For the determination of the gross estate situated in the United States, see §§ 20.2103-1 and 20.2104-1.

(2) *Certain estates of decedents dying on or after November 14, 1966.* In the case of an estate of a nonresident not a citizen of the United States dying on or after November 14, 1966—

(i) *Transfers subject to the tax imposed by section 2107(a).* If the transfer of the estate is subject to the tax imposed by section 2107(a) (relating to expatriation to avoid tax), any amounts includible in the decedent's gross estate under section 2107(b) are to be added to the value on the date of his death of that part of his gross estate situated in the United States, for purposes of determining under subparagraph (1) of this paragraph whether his gross estate exceeded \$30,000 on the date of his death.

(ii) *Transfers subject to a Presidential proclamation.* If the transfer of the estate is subject to tax pursuant to a Presidential proclamation made under section 2108(a) (relating to Presidential proclamations of the application of pre-1967 estate tax provisions), the return must be filed on Form 706 or Form 706NA if the value on the date of the decedent's death of that part of his gross estate situated in the United States exceeded \$2,000.

(c) *Place for filing.* See § 20.6091-1 for the place where the return shall be filed.

(d) *Time for filing.* See § 20.6075-1 for the time for filing the return.

[T.D. 6296, 23 FR 4529, June 24, 1958; 25 FR 14021, Dec. 31, 1960, as amended by T.D. 7296, 38 FR 34200, Dec. 12, 1973]

#### § 20.6018-2 Returns; person required to file return.

It is required that the duly qualified executor or administrator shall file the return. If there is more than one executor or administrator, the return must be made jointly by all. If there is no ex-

ecutor or administrator appointed, qualified and acting within the United States, every person in actual or constructive possession of any property of the decedent situated in the United States is constituted an executor for purposes of the tax (see § 20.2203-1), and is required to make and file a return. If in any case the executor is unable to make a complete return as to any part of the gross estate, he is required to give all the information he has as to such property, including a full description, and the name of every person holding a legal or beneficial interest in the property. If the executor is unable to make a return as to any property, every person holding a legal or beneficial interest therein shall, upon notice from the district director, make a return as to that part of the gross estate. For delinquency penalty for failure to file return, see section 6651 and § 301.6651-1 of this chapter (Regulations on Procedure and Administration). For criminal penalties for failure to file a return and filing a false or fraudulent return, see sections 7203, 7206, 7207, and 7269.

#### § 20.6018-3 Returns; contents of returns.

(a) *Citizens or residents.* The return of an estate of a decedent who was a citizen or resident of the United States at the time of his death must contain an itemized inventory by schedule of the property constituting the gross estate and lists of the deductions under the proper schedules. The return shall set forth (1) the value of the gross estate (see §§ 20.2031-1 through 20.2044-1), (2) the deduction claimed (see §§ 20.2052-1 through 20.2056(e)-3), (3) the taxable estate (see § 20.2051-1), and (4) the gross estate tax, reduced by any credits (see §§ 20.2011-1 through 20.2014-6) against the tax. In listing upon the return the property constituting the gross estate (other than household and personal effects for which see § 20.2031-6), the description of it shall be such that the property may be readily identified for the purpose of verifying the value placed on it by the executor.

(b) *Nonresidents not citizens.* The return of an estate of a decedent who was not a citizen or resident of the United