

the return but has not included its value in the gross estate in the belief that it is not so includible. If the written instrument is of public record, the copy shall be certified, or if it is not of record, the copy shall be verified. If the decedent was a nonresident, not a citizen at the time of his death, the copy may be either certified or verified.

(g) If the executor contends that the value of property transferred by the decedent within a period of three years ending with the date of the decedent's death should not be included in the gross estate because he considers that the transfer was not made in contemplation of death, he shall file with the return (1) a copy of the death certificate, and (2) a statement, continuing a declaration that it is made under the penalties of perjury, of all the material facts and circumstances, including those directly or indirectly indicating the decedent's motive in making the transfer and his mental and physical condition at that time. However, this data need not be furnished with respect to transfers of less than \$1,000 in value unless requested by the district director.

[T.D. 6996, 23 FR 4529, June 24, 1958, as amended by T.D. 7238, 37 FR 28721, Dec. 29, 1972; T.D. 7296, 38 FR 34200, Dec. 12, 1973]

**§ 20.6036-1 Notice of qualification as executor of estate of decedent dying before 1971.**

(a) *Preliminary notice for estates of decedents dying before January 1, 1971.* (1) A preliminary notice must be filed on Form 704 for the estate of every citizen or resident of the United States whose gross estate exceeded \$60,000 in value on the date of his death.

(2) In the case of a nonresident not a citizen of the United States dying on or after November 14, 1966—

(i) Subject to the provisions of subdivisions (ii) and (iii) of this subparagraph, a preliminary notice must be filed on Form 705 if that part of the decedent's gross estate situated in the United States exceeded \$30,000 in value on the date of his death (see §§ 20.2103-1 and 20.2104-1).

(ii) 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 subdivision (i) of this subparagraph whether his gross estate exceeded \$30,000 in value on the date of his death.

(iii) 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), a preliminary notice must be filed on Form 705 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.

(3) A preliminary notice must be filed on Form 705 for the estate of every nonresident not a citizen of the United States dying before November 14, 1966, if the value on the date of his death of that part of his gross estate situated in the United States exceeded \$2,000.

(4) The value of the gross estate on the date of death governs with respect to the requirement for filing the preliminary notice irrespective of whether the value of the gross estate is, at the executor's election, finally determined pursuant to the provisions of section 2032 as of a date subsequent to the date of death. If there is doubt as to whether the gross estate exceeds \$60,000, \$30,000, or \$2,000, as the case may be, the notice shall be filed as a matter of precaution in order to avoid the possibility of penalties attaching.

(5) The primary purpose of the preliminary notice is to advise the Internal Revenue Service of the existence of taxable estates, and filing shall not be delayed beyond the period provided for in § 20.6071-1 merely because of uncertainty as to the exact value of the assets. The estimate of the gross estate called for by the notice shall be the best approximation of value which can be made within the time allowed. Duplicate copies of the preliminary notice are not required to be filed.

(6) For criminal penalties for failure to file a notice and filing a false or fraudulent notice, see sections 7203, 7207, and 7269. See § 20.6091-1 for the

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place for filing the notice. See § 20.6071-1 for the time for filing the notice.

(b) *Persons required to file.* In the case of an estate of a citizen or resident of the United States described in paragraph (a) of this section, the preliminary notice must be filed by the duly qualified executor or administrator, or if none qualifies within two months after the decedent's death, by every person in actual or constructive possession of any property of the decedent at or after the time of the decedent's death. The signature of one executor or administrator on the preliminary notice is sufficient. In the case of a non-resident not a citizen, the notice must be filed by every duly qualified executor or administrator within the United States, or if none qualifies within two months after the decedent's death, by every person in actual or constructive possession of any property of the decedent at or after the time of the decedent's death.

[T.D. 7238, 37 FR 28721, Dec. 29, 1972, as amended by T.D. 7296, 38 FR 34200, Dec. 12, 1973]

### § 20.6036-2 Notice of qualification as executor of estate of decedent dying after 1970.

In the case of the estate of a decedent dying after December 31, 1970, no special notice of qualification as executor of an estate is required to be filed. The requirement of section 6036 for notification of qualification as executor of an estate shall be satisfied by the filing of the estate tax return required by section 6018 and the regulations thereunder.

[T.D. 7238, 37 FR 28721, Dec. 29, 1972]

### § 20.6060-1 Reporting requirements for tax return preparers.

(a) *In general.* A person that employs one or more tax return preparers to prepare a return or claim for refund of estate tax under chapter 11 of subtitle B of the Internal Revenue Code, other than for the person, at any time during a return period, shall satisfy the recordkeeping and inspection requirements in the manner stated in § 1.6060-1 of this chapter.

(b) *Effective/applicability date.* This section is applicable to returns and

claims for refund filed after December 31, 2008.

[T.D. 9436, 73 FR 78450, Dec. 22, 2008]

### § 20.6061-1 Signing of returns and other documents.

Any return, statement, or other document required to be made under any provision of Chapter 11 or Subtitle F of the Code or regulations prescribed thereunder with respect to any tax imposed by Chapter 11 of the Code shall be signed by the executor, administrator or other person required or duly authorized to sign in accordance with the regulations, forms or instructions prescribed with respect to such return, statement, or other document. See section 2203 for definition of executor, administrator, etc. The person required or duly authorized to make the return may incur liability for the penalties provided for erroneous, false, or fraudulent returns. For criminal penalties see sections 7201, 7203, 7206, 7207, and 7269.

[T.D. 6600, 27 FR 4986, May 29, 1962]

### § 20.6065-1 Verification of returns.

(a) *Penalties of perjury.* If a return, statement, or other document made under the provisions of Chapter 11 or Subtitle F of the Code or the regulations thereunder with respect to any tax imposed by Chapter 11 of the Code, or the form and instructions issued with respect to such return, statement, or other document, requires that it shall contain or be verified by a written declaration that it is made under the penalties of perjury, it must be so verified by the person or persons required to sign such return, statement or other document. In addition, any other statement or document submitted under any provision of Chapter 11 or Subtitle F of the Code or regulations thereunder with respect to any tax imposed by Chapter 11 of the Code may be required to contain or be verified by a written declaration that it is made under the penalties of perjury.

(b) *Oath.* Any return, statement, or other document required to be submitted under Chapter 11 or Subtitle F of the Code or regulations prescribed