

if applicable, the preliminary notice so as to set forth fully and clearly the data called for therein. A return or, if applicable, a preliminary notice which has not been so prepared will not be accepted as meeting the requirements of §§ 20.6018-1 through 20.6018-4, and § 20.6036-1.

[T.D. 6296, 23 FR 4529, June 24, 1958, as amended by T.D. 7238, 37 FR 28720, Dec. 29, 1972]

§ 20.6018-1 Returns.

(a) *Estates of citizens or residents.* A return must be filed on Form 706 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. The value of the gross estate at the date of death governs with respect to the filing of the return regardless of whether the value of the gross estate is, at the executor's election, finally determined as of a date subsequent to the date of death pursuant to the provisions of section 2032. Duplicate copies of the return are not required to be filed. For the contents of the return, see § 20.6018-3.

(b) *Estates of nonresidents not citizens—(1) In general.* Except as provided in subparagraph (2) of this paragraph, a return must be filed on Form 706 or Form 706NA for the estate of every nonresident not a citizen of the United States if the value of that part of the gross estate situated in the United States on the date of his death exceeded \$30,000 in the case of a decedent 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 executor 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