

**§ 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 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 States at the time of his death must contain the following information:

(1) An itemized list of that part of the gross estate situated in the United States (see §§ 20.2103-1 and 20.2104-1);

(2) In the case of an estate the transfer of which is subject to the tax imposed by section 2107(a) (relating to expatriation to avoid tax), a list of any amounts with respect to stock in a foreign corporation which are includible in the gross estate under section 2107(b), together with an explanation of how the amounts were determined;

(3) An itemized list of any deductions claimed (see §§ 20.2106-1 and 20.2106-2);

(4) The amount of the taxable estate (see § 20.2106-1); and

(5) The gross estate tax, reduced by any credits against the tax (see § 20.2102-1).

For the disallowance of certain deductions if the return does not disclose that part of the gross estate not situated in the United States, see §§ 20.2106-1 and 20.2106-2.

(c) *Provisions applicable to returns described in paragraphs (a) and (b) of this section.* (1) A legal description shall be given of each parcel of real estate, and, if located in a city, the name of the street and number, its area, and, if improved, a short statement of the character of the improvements.

(2) A description of bonds shall include the number held, principal amount, name of obligor, date of maturity, rate of interest, date or dates on which interest is payable, series number if there is more than one issue, and the principal exchange upon which listed, or the principal business office of the obligor, if unlisted. A description of stocks shall include number of shares, whether common or preferred, and, if preferred, what issue, par value, quotation at which returned, exact name of corporation, and, if the stock is unlisted, the location of the principal business office and State in which