



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Requesting Comments on Form 706 and Schedule R-1 (Form 706)

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, and Schedule R-1 (Form 706), Generation-Skipping Transfer Tax.

**DATES:** Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include OMB Control No. 1545-0015 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to Jon Callahan, (737) 800-7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [jon.r.callahan@irs.gov](mailto:jon.r.callahan@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

Title: United States Estate (and Generation-Skipping Transfer) Tax Return.

OMB Number: 1545-0015.

Form Number: Form 706, and Schedule R-1 (Form 706).

Abstract: Executors use Form 706 to report and compute the Federal Estate Tax imposed by Internal Revenue Code (IRC) section 2001 and the Federal Generation Skipping Tax, imposed by IRC section 2601. The IRS uses the information to enforce these taxes and to verify that the tax has been properly computed. Schedule R-1 (Form 706) serves as a payment voucher for the Generation-Skipping Transfer (GST) tax imposed on a direct skip from a trust, which the trustee of the trust, must pay.

Current Actions: There is no change to the existing collection. However, the estimated number of responses was reduced based on current filing data.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or Households; and Businesses or other for-profit organizations.

Estimated Number of Responses: 14,267.

Estimated Time Per Respondent: 36 hours, 14 minutes.

Estimated Total Annual Burden Hours: 517,090.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law.

Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**Request for Comments:** Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the

information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

**Approved:** September 1, 2023.

**Jon R. Callahan,**  
*Senior Tax Analyst.*

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