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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE M (Form 706)

(August 2025) Department of the Treasury

Bequests, etc., to Surviving Spouse

Attach to Form 706.

Go to www.irs.gov/Form706 for instructions and the latest information.

OMB No. 1545-0015

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Internal Revenue Service	Go to www.irs.gov/Form706 for instructions and the latest information.			
Decedent's name as it appears on Form 706		Decedent's social security number		

• If more space is needed, attach Schedule(s) W (Form 706) or additional statements.

report the value of an asset, identify the property but make no entry in the last column.

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to

				Yes	No
1	Did any property pass to the surviving spouse as a result of a qualified disclaimer? If "	Yes," attach a copy of the	he written		
	disclaimer required by section 2518(b)				
2a	Is the surviving spouse a U.S. citizen?				
b	Enter the surviving spouse's date of birth:				
С	Enter the country in which the surviving spouse was born:				
d	If the surviving spouse is a naturalized citizen, enter the date and location when the surv	iving spouse acquired citi	izenship.		
	Date: Location:				
е	If the surviving spouse is not a U.S. citizen, enter the country of which the surviving spo	use is a citizen:			
3	Election out of QTIP treatment of annuities. Do you elect under section 2056(b terminable interest property (QTIP) any joint and survivor annuities that are include otherwise be treated as QTIP under section 2056(b)(7)(C)? See instructions	d in the gross estate a	nd would		
4	Enter QTIP property interest included in the gross estate that passes from the decemarital deduction is claimed.	edent to the surviving sp	oouse and	for wh	nich a
(i) Item number	(ii) Description of QTIP interests passing to surviving spouse (QTIP property)	(iii) For securities, enter the CUS number; or if trust, partnership closely held entity, enter the	p, or A	(iv) mount	
1					
5	Add all amounts in column (iv)		5		
6	Total from Schedule(s) W (Form 706) (or additional statements) attached to this schedul	_	6		
7	Total OTIP property, Add lines 5 and 6		7		

TREASURY/IRS AND OMB USE ONLY DRAFT

Schedule M (Form 706) (8-2025)

8	8 Enter all other property passing to the surviving spouse not listed on line 4.			
(i) Item number	(ii) Description of non-QTIP interests passing to surviving spouse (non-QTIP property)	(iii) For securities, enter the CU number; or if trust, partnersh closely held entity, enter the	ip, or Amount	
1				
'				
	Add all amounts in column (iv)	<u> </u>	9	
	Total from Schedule(s) W (Form 706) (or additional statements) attached to this schedule		10	
11	Total of all other property not listed on line 4. Add lines 9 and 10	_	11	
12	Total amount of property interest listed on Schedule M. Add lines 7 and 11		12	
13a	· · · · · · · · · · · · · · · · · · ·	3a		
	· · · · · · · · · · · · · · · · · · ·	3b		
C	. , , , , , , , , , , , , , , , , , , ,	3c		
d	Add lines 13a, 13b, and 13c		13d	
14	Net amount of property interests listed on Schedule M. Subtract line 13d from line on Part V, item 21		14	