

Note: The draft you are looking for begins on the next page.

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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 O (Form 706)

Department of the Treasury

Decedent's name as it appears on Form 706

Internal Revenue Service

(August 2025)

Charitable, Public, and Similar Gifts and Bequests

Attach to Form 706.

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.

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

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

OMB No. 1545-0015

Yes No

Decedent's social security number

1a If the transfer was made by will, has any action been instituted to contest or have interpreted any of its provisions affecting the charitable deductions claimed in this schedule? If "Yes," you must attach Schedule W (Form 706) or According to the information and belief of the person or persons filing this return, is any such action planned? If "Yes," Did any property pass to charity as the result of a qualified disclaimer? If "Yes," attach a copy of the written disclaimer Enter the charitable, public, and similar gifts and bequests. See instructions. (iii) (iv) Item Name and address of beneficiary Character of institution Amount number

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TREASURY/IRS AND OMB USE ONLY D	' DRAFI
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Schedule O (Form 706) (8-2025)

3	Enter the charitable, public, and similar gifts and bequests. See instructions. (continued)			
(i) Item number	(ii) Name and address of beneficiary	(iii) Character of institution	(iv) Amount	
4	Add all amounts in column (iv)	4		
	Total from Schedule(s) W (Form 706) (or additional statements) attached to this sche	1		
6	Total. Add lines 4 and 5	6		
	Federal estate tax payable out of property interests listed above	7a		
	Other death taxes payable out of property interests listed above	7b		
	Federal and state GST taxes payable out of property interests listed above	7c 7d		
	Net value of property interests. Subtract line 7d from line 6. Enter the amount on Fo			