



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](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.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](https://www.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](#).

Form **8971**
 (Rev. August 2025)
 Department of the Treasury
 Internal Revenue Service

**Information Regarding Beneficiaries
 Acquiring Property From a Decedent**

OMB No. 1545-2264

Go to www.irs.gov/Form8971 for instructions and the latest information.

If a supplemental filing, check here

Part I Decedent and Executor Information

1 Decedent's name		2 Decedent's date of death	3 Decedent's SSN	
4 Executor's name (see instructions)		5 Executor's phone no.	6 Executor's TIN	
7a Executor's address (number and street)			7b Apt. or suite no.	
7c City, town, or post office. For foreign addresses, also complete 7f, 7g, and 7h.			7d State	7e ZIP code
7f Foreign country name	7g Foreign province/state/county	7h Foreign postal code		
8 Check here if there are multiple executors. If checked, attach a list with the names, addresses, telephone numbers, and TINs of the additional executors <input type="checkbox"/>				
9 If the estate elected alternate valuation, indicate the alternate valuation date: <input type="checkbox"/>				

Part II Beneficiary Information

1 Enter the number of beneficiaries of the estate	1
2 Enter the number of beneficiaries that have acquired only excepted property	2
3 Enter the number of beneficiaries that are expected to acquire (but have not yet acquired) only excepted property.	3
4 Enter the number of Schedules A (Form 8971) filed with this Form 8971	4
5 Check here if all assets of the estate will be sold before distribution of the estate <input type="checkbox"/>	
6 Provide the information requested below for each beneficiary required to be identified on this Form 8971 (or supplement). See instructions. If additional entries are needed, go to next page.	

(a) Name of beneficiary	(b) TIN	(c) Address, city, state, zip code	(d) Date provided to the beneficiary	(e) Total estate tax value

(continued on next page)

Notice to Executors:

Submit Form 8971 with a copy of each completed Schedule A to the IRS. To protect privacy, Form 8971 should not be provided to any beneficiary. Only Schedule A of Form 8971 should be provided to the beneficiary. Retain copies of all forms for the estate's records.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, all information reported herein is true, correct, and complete.			May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of executor			Date	
Paid Preparer Use Only	Preparer's name		Preparer's signature		Date
	Firm's name				Firm's EIN
	Firm's address				Phone no.

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