



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

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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

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.

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**Schedule A
(Form 8971)**

(August 2025)
Department of the Treasury
Internal Revenue Service

Beneficiary Information Regarding Property Acquired From a Decedent

Attach to Form 8971.

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

OMB No. 1545-2264

Part I General Information (see instructions)

1 Decedent's name	2 Decedent's social security number (SSN)	3 Beneficiary's name	4 Beneficiary's TIN
5 Executor's name			6 Executor's phone no.
7a Executor's address (number and street)			7b Apt. or suite no.
7c City, town, or post office. For foreign addresses, also complete lines 7f, 7g, and 7h.			7d State
			7e ZIP code
7f Foreign country name		7g Foreign province/state/county	7h Foreign postal code
8 Check applicable boxes:			
a <input type="checkbox"/> Supplemental filing c <input type="checkbox"/> Change of beneficiary information		b <input type="checkbox"/> Change of beneficiary d <input type="checkbox"/> Change to other information	

Part II Information on Property Acquired (see instructions)

1 Enter the following information about the property acquired from the decedent.

(a) Item no.	(b) Schedule where reported on Form 706 or Form 706-NA	(c) Item no. where reported on Form 706 or Form 706-NA	(d) Description of property acquired from the decedent as reported on Form 706 or Form 706-NA	(e) Percentage of interest acquired	(f) Did this asset increase estate tax liability?		(g) Valuation date	(h) Estate tax value (in U.S. dollars)
					Yes	No		
1								

Notice to Beneficiaries:

(continued on next page)

You have received this schedule to inform you of the value of property you received from the estate of the decedent named above. **Retain this schedule for tax reporting purposes.** If the property increased the estate tax liability, IRC section 1014(f) applies, requiring the consistent reporting of basis information. The basis of property acquired from a decedent is generally determined under IRC section 1014(a). However, if you transferred the property to the decedent within the 1-year period ending on the decedent's date of death and reacquired the property at the decedent's death, see IRC section 1014(e). For more information on determining basis, see IRC section 1014 and/or consult a tax professional.

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Part II Information on Property Acquired *(continued)*

If additional entries are needed, duplicate and use this page.

(a) Item no.	(b) Schedule where reported on Form 706 or Form 706-NA	(c) Item no. where reported on Form 706 or Form 706-NA	(d) Description of property acquired from the decedent as reported on Form 706 or Form 706-NA	(e) Percentage of interest acquired	(f) Did this asset increase estate tax liability?		(g) Valuation date	(h) Estate tax value (in U.S. dollars)
					Yes	No		
2 Add all amounts in column (h)								2
3 Total from column (h) from additional Parts II attached to this schedule								3
4 Total estate tax value of property reported on this Schedule A. Add lines 2 and 3								4

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