

Decedent's social security number

Estate of:

**SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims**

► Use Schedule PC to make a protective claim for refund due to an expense not currently deductible.  
For such a claim, report the expense on Schedule J but without a value in the last column.

**Note.** Do not list expenses of administering property not subject to claims on this schedule. To report those expenses, see instructions.

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041, U.S. Income Tax Return for Estates and Trusts, if a waiver is filed to forgo the deduction on Form 706 (see Instructions for Form 1041).

Are you aware of any actual or potential reimbursement to the estate for any expense claimed as a deduction on this schedule? . . . . .	<b>Yes</b>	<b>No</b>
If "Yes," attach a statement describing the expense(s) subject to potential reimbursement. (see instructions)		

Item number	Description	Expense amount	Total amount
<b>A. Funeral expenses:</b>			
1			
Total funeral expenses . . . . .			►

**B. Administration expenses:**

- 1 Executors' commissions—amount estimated/agreed upon/paid. (Strike out the words that do not apply.) . . . . .
- 2 Attorney fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.) . . . . .
- 3 Accountant fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.) . . . . .

Item number	Description	Expense amount	Total amount
<b>4 Miscellaneous expenses:</b>			
Total miscellaneous expenses from continuation schedules (or additional statements) attached to this schedule . . . . .			►
Total miscellaneous expenses . . . . .			►
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 14.) . . . . .			►

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)