

## Protective Claim for Refund

▶ **To be used for decedents dying after December 31, 2011. File 2 copies of this schedule with Form 706 for each pending claim or expense under section 2053.**

- Timely filing a protective claim for refund preserves the estate's right to claim a refund based on the amount of an unresolved claim or expense that may not become deductible under section 2053 until after the limitation period ends.
- Schedule PC can be used to file a protective claim for refund and, once the claim or expense becomes deductible, Schedule PC can be used to notify the IRS that a refund is being claimed.
- Schedule PC can be used by the estate of a decedent dying after 2011.
- Schedule PC must be filed with Form 706 and cannot be filed separately. (To file a protective claim for refund or notify the IRS that a refund is being claimed in a form separate from the Form 706, instead use Form 843, Claim for Refund and Request for Abatement.)
- Each separate claim or expense requires a separate Schedule PC (or Form 843, if not filed with Form 706).
- Schedule PC must be filed in duplicate (two copies) for each separate claim or expense.

### Part 1. General Information

|   |                                      |
|---|--------------------------------------|
| 1. Name of decedent                                 | 2. Decedent's social security number |
| 3. Name of fiduciary                                | 4. Date of death                     |
| 5a. Address (number, street, and room or suite no.) | 5b. Room or suite no.                |
| 5c. City or town, state, and ZIP or postal code     | 6. Daytime telephone number          |

**7. Number of Claims.** Enter number of Schedules PC being filed with Form 706. \_\_\_\_\_

If the number is greater than one OR if another Schedule PC or Form 843 was previously filed by or on behalf of the estate, complete Part 3 of this Schedule PC.

**8. Fiduciary**  Check here if this Schedule PC is being filed with the original Form 706 or is being filed by the same fiduciary who filed the original Form 706 for decedent's estate. If a different fiduciary is filing this Schedule PC, see instructions for establishing the legal authority to pursue the claim for refund on behalf of the estate.

### Part 2. Claim Information

Check the box that applies to this claim for refund.

- a.**  Protective claim for refund made for unresolved claim or expense.  
 Amount in contest: \_\_\_\_\_
- b.**  Partial refund claimed: partial resolution and/or satisfaction of claim or expense for which a protective claim for refund has been filed previously.  
 Date protective claim for refund filed for this claim or expense: \_\_\_\_\_  
 Amount of claim or expense partially resolved and/or satisfied and presently claimed as a deduction under section 2053 (do not include amounts previously deducted): \_\_\_\_\_
- c.**  Full and final refund claimed for this claim or expense: resolution and/or satisfaction of claim or expense for which a protective claim for refund has been filed previously.  
 Date protective claim for refund filed for this claim or expense: \_\_\_\_\_  
 Amount of claim or expense finally resolved and/or satisfied and presently claimed as a deduction under section 2053 (do not include amounts previously deducted): \_\_\_\_\_

| Estate of:                        |  |   |   |   | Decedent's social security number |  |
|-----------------------------------|--|---|---|---|-----------------------------------|--|
| A                                 | B  | C   | D   | E   | F                                 |  |
| Form 706 Schedule and Item number | <b>Identification of the claim</b> <ul style="list-style-type: none"> <li>Name or names of the claimant(s)</li> <li>Basis of the claim or other description of the pending claim or expense</li> <li>Reasons and contingencies delaying resolution</li> <li>Status of contested matters</li> <li>Attach copies of relevant pleadings or other documents</li> </ul> | Amount, if any, deducted under Treas. Reg. sections 20.2053-1(d)(4) or 20.2053-4 (b) or (c) for the identified claim or expense | Amount presently claimed as a deduction under section 2053 for the identified claim | Ancillary expenses estimated/agreed upon/paid (Please indicate) | Amount of tax to be refunded      |  |
|                                   |  |   |   |   |                                   |  |

**Part 3. Other Schedules PC and Forms 843 Filed by Estate**

If a Schedule PC or Form 843 was previously filed by the estate, complete Part 3 to identify each claim for refund reported.

| A             | B                                   | C          | D   | E                 |
|---------------|-------------------------------------|------------|---|-------------------|
| Date of death | Internal Revenue office where filed | Date filed | Indicate whether<br>(1) Protective Claim for Refund;<br>(2) Partial Claim for Refund; or<br>(3) Full and Final Claim for Refund | Amount in Contest |
| 1             |                                     |            |   |                   |

To inquire about the receipt and/or processing of the protective claim for refund, please call (866) 699-4083.