

Decedent's social security number

Estate of:

**SCHEDULE L—Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims**

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

Item number	Net losses during administration (Note. Do not deduct losses claimed on a federal income tax return.)	Amount
1		

Total from continuation schedules (or additional statements) attached to this schedule . . . . .

**TOTAL.** (Also enter on Part 5—Recapitulation, page 3, at item 19.) . . . . .

Item number	Expenses incurred in administering property not subject to claims. (Indicate whether estimated, agreed upon, or paid.)	Amount
1		

Total from continuation schedules (or additional statements) attached to this schedule . . . . .

**TOTAL.** (Also enter on Part 5—Recapitulation, page 3, at item 20.) . . . . .

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