<b>TREASURY/IRS</b>	AND OMB	<b>USE ONLY</b>	DRAFT
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SCHEDULE H (Form 706)	Powers of Appointment		
(August 2025)	Attach to Form 706.		OMB No. 1545-0015
Department of the Treasury Internal Revenue Service	Go to www.irs.gov/Form706 for instructions and the latest information.		
Decedent's name as it appe	ears on Form 706	Decedent's	social security number

• Include "5 and 5 lapsing" powers (section 2041(b)(2)) held by the decedent.

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• If you elect section 2032A valuation, you must complete Schedule H (Form 706) and Schedule T (Form 706).

• If more space is needed, attach Schedule(s) W (Form 706) or additional statements.

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

1 Enter the property subject to a general power of appointment the decedent possessed, exercised, or released. See instructions.

<b>(i)</b> Item number	<b>(ii)</b> Description	<b>(iii)</b> Alternate valuation date	<b>(iv)</b> Alternate value	<b>(v)</b> Value at date of death
1				

(continued on next page)

## TREASURY/IRS AND OMB USE ONLY DRAFT

## Schedule H (Form 706) (8-2025)

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(i) em nber	(ii) Description	(iii) Alternate valuation date	(iv) Alternate value	<b>(v)</b> Value at date of death
Add all amounts	in column (iv) or column (v), as applicable dule(s) W (Form 706) (or additional statements) attach			

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Schedule H (Form 706) (8-2025)