TREASURY/IRS AND OMB USE ONLY DRAFT

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SCHEDULE K (Form 706) (August 2025)

Department of the Treasury

Internal Revenue Service

Debts, Mortgages, and Liens Attach to Form 706.

OMB No. 1545-0015 Go to www.irs.gov/Form706 for instructions and the latest information.

Decedent's social security number

Decedent's name as it appears on Form 706

• Use Schedule PC (Form 706) to make a protective claim for refund due to a claim not currently deductible. For such a claim, report the expense on Schedule K (Form 706) but without a value in the amount column.

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

		Yes	NO
1	Are you aware of any actual or potential reimbursement to the estate for any debt of the decedent, mortgage, or lien claimed as a deduction on this schedule? If "Yes," attach Schedule W (Form 706) or additional statements describing the items subject to potential reimbursement. See instructions		
2	Are any of the items on this schedule deductible under Reg. section 20.2053-4(b) and Reg. section 20.2053-4(c)? If "Yes," attach Schedule W (Form 706) or additional statements indicating the applicable provision and documenting the value of		
	the claim		

Part I Debts of the Decedent (see instructions)

3 Enter the debts of the decedent.								
(i) Item number	(ii) Description Creditor and nature of debt, and allowable death taxes		(iii) Amount					
1								
4 A	dd all amounts in column (iii)	4						
	otal debts of the decedent from Schedule(s) W (Form 706) (or additional statements) attached to this							
so	chedule	5						
<u>6</u> T	otal. Add lines 4 and 5. Enter the amount on Form 706, Part V, item 15	6						

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Schedule K (Form 706) (8-2025)

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Version A, Cycle 4

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Part II Mortgages and Liens (see instructions) 7 Enter the mortgages and liens on, or in respect of, any property of the decedent.

(i) Item number	(ii) Description		(iii) Amount
1			
	dd all amounts in column (iii)	8	
7	otal mortgages and liens on, or in respect of, any property of the decedent from Schedule(s) W (Form 06) (or additional statements) attached to this schedule otal. Add lines 8 and 9. Enter the amount on Form 706, Part V, item 16	9 10	

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