OMB No. 1545-0015

Decedent's social security number

SCHEDULE L	
(Form 706)	

Department of the Treasury

Internal Revenue Service

(August 2025)

Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims

Attach to Form 706.

Go to www.irs.gov/Form706 for instructions and the latest information.

Decedent's name as it appears on Form 706

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

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

Part I Net Losses During Administration (see instructions)

1 Enter net losses during administration. You may deduct only those losses from thefts, fires, storms, shipwrecks, or other casualties that occurred during the settlement of the estate. Deduct only the amounts not reimbursed by insurance or otherwise.

(i) Item number	(ii) Net losses during administration (Do not deduct losses claimed on a federal income tax return.)	(iii) Amount
1		
	NTERNAL USE ON	ILY
	March 12, 2025	
	······································	
	dd all amounts in column (iii)	2
to	this schedule	3 4

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 706. Cat. No. 94780F

Schedule L (Form 706) (8-2025)

		Expenses Incurred in Administering Property Not Subject to Claims (see instructions) Enter expenses incurred in administering property not subject to claims. Only deduct these expenses if they were paid before the		
se	ection 6501 period of limitations for assessment expired.			
m ber	(ii) Expenses incurred in administering property not subject to claims (Indicate whether estimated, agreed upon, or paid.)	(iii) Amount		
	NTERNAL LICE ON			
_	DRAFT AS OF			
	March 12. 2025			
_				
_				
Ac	dd all amounts in column (iii)			

Schedule L (Form 706) (8-2025)

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