SCHEDULE M (Form 706)
(August 2025)
Department of the Treasury
Internal Revenue Service

Bequests, etc., to Surviving Spouse

Attach to Form 706.
Go to *www.irs.gov/Form706* for instructions and the latest information.

OMB No. 1545-0015

Decedent's name as it appears on Form 706	**Decedent's social security number**

• 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 entry in the last column.

		Yes	No
1	Did any property pass to the surviving spouse as a result of a qualified disclaimer? If ''Yes,'' attach a copy of the written disclaimer required by section 2518(b)	☐	☐
2a	Is the surviving spouse a U.S. citizen?	☐	☐
b	Enter the surviving spouse's date of birth: ______		
c	Enter the country in which the surviving spouse was born: ______		
d	If the surviving spouse is a naturalized citizen, enter the date and location when the surviving spouse acquired citizenship. Date: ______ Location: ______		
e	If the surviving spouse is not a U.S. citizen, enter the country of which the surviving spouse is a citizen: ______		
3	**Election out of QTIP treatment of annuities.** Do you elect under section 2056(b)(7)(C)(ii) not to treat as qualified terminable interest property (QTIP) any joint and survivor annuities that are included in the gross estate and would otherwise be treated as QTIP under section 2056(b)(7)(C)? See instructions	☐	☐

4 Enter QTIP property interest included in the gross estate that passes from the decedent to the surviving spouse and for which a marital deduction is claimed.

(i) Item number	**(ii)** Description of QTIP interests passing to surviving spouse **(QTIP property)**	**(iii)** For securities, enter the CUSIP number; or if trust, partnership, or closely held entity, enter the EIN	**(iv)** Amount
1			

5	Add all amounts in column (iv)	5	
6	Total from Schedule(s) W (Form 706) (or additional statements) attached to this schedule	6	
7	Total QTIP property. Add lines 5 and 6	7	

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8 Enter all other property passing to the surviving spouse not listed on line 4.

(i) Item number	(ii) Description of non-QTIP interests passing to surviving spouse **(non-QTIP property)**	(iii) For securities, enter the CUSIP number; or if trust, partnership, or closely held entity, enter the EIN	(iv) Amount
1			

9	Add all amounts in column (iv)			9	
10	Total from Schedule(s) W (Form 706) (or additional statements) attached to this schedule			10	
11	Total of all other property not listed on line 4. Add lines 9 and 10			11	
12	**Total amount of property interest listed on Schedule M.** Add lines 7 and 11			12	
13a	Federal estate taxes payable out of property interests listed on Schedule M	13a			
b	Other death taxes payable out of property interests listed on Schedule M	13b			
c	Federal and state GST taxes payable out of property interests listed on Schedule M	13c			
d	Add lines 13a, 13b, and 13c			13d	
14	**Net amount of property interests listed on Schedule M.** Subtract line 13d from line 12. Enter the amount on Part V, item 21			14	