

**SCHEDULE Q  
(Form 706)**

(August 2025)

Department of the Treasury  
Internal Revenue Service**Credit for Tax on Prior Transfers****Attach to Form 706.****Go to [www.irs.gov/Form706](https://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

**Part I Transferor Information**

Enter the transferor information. If you are figuring the credit for more than 3 transferors, see instructions.

	Name of transferor	Social security number	Date of death
<b>A</b>			
<b>B</b>			
<b>C</b>			

**Check here** ☐ if section 2013(f) (special valuation of farm, etc., real property) adjustments to the computation of the credit were made. See instructions.**Part II Computation of Credit** (see instructions)

Item	Transferor			Total A, B, and C
	A	B	C	
<b>1</b> Transferee's tax as apportioned, from the worksheet for each column, divide line 7 by line 8, and multiply the result by line 35 . . . . .				
<b>2</b> Transferor's tax. From the worksheet for each column, line 20 . . . . .				
<b>3</b> Maximum amount before percentage requirement. For each column, enter the smaller of line 1 or 2 .				
<b>4</b> Percentage allowed. For each column, see instructions . . . . .	%	%	%	
<b>5</b> Credit allowable. For each column, multiply line 3 by line 4 . . . . .				
<b>6 Total credit allowable.</b> Add columns A, B, and C of line 5. Enter here and on Form 706, Part II, line 14 .				

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 706.

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