DRAFT — DO NOT FILE

SCHEDULE E (Form 706)

Part I

(August 2025)
Department of the Treasury
Internal Revenue Service

Decedent's name as it appears on Form 706

Jointly Owned Property

Attach to Form 706.

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

OMB No. 1545-0015

Decedent's social security number

- If you elect section 2032A valuation, you must complete Schedule E (Form 706) and Schedule T (Form 706).
- If more space is needed, attach Schedule(s) W (Form 706) or additional statements.

Qualified Joint Interests (see instructions)

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 each interest held by the decedent and the de	ecedent's spouse as the only	joint tenants as	described in section	n 2040(b)(2).
(i) Item number	(ii) Description	(iii) For securities, enter the CUSIP number; or if trust, partnership, or closely held entity, enter the EIN	(iv) Alternate valuation date	(v) Alternate value	(vi) Value at date of death
1					
	dd all amounts in column (v) or column (vi), as appli				
	otal from Schedule(s) W (Form 706) (or additional state of the state o	atements) attached to this sc			
	otals. Add lines 2 and 3		4		

		name and address of each surviving con an attached statement.	o-tenant. I	there are more tha	in three surviving co	o-tenants, list the a	dditional co-	
	Name			Address (number and street, city, state, and ZIP code)				
b	Enter all o	ther joint interests not listed under Par	t I.					
(i) tem mber	(ii) Enter letter for co-tenant	(iii) Description (including alternate valuation date, if any)	number; o	(iv) rities, enter the CUSIP r if trust, partnership, or eld entity, enter the EIN	(v) Percentage includible	(vi) Includible alternate value	(vii) Includible value a date of death	
1								
8 To	otal from S	unts in column (vi) or column (vii), as a cchedule(s) W (Form 706) (or additional	l statemen	ts) attached to this	schedule . 8			
	-	oint interests. Add lines 7 and 8 lible joint interests. Add line 9 and Pa						