

**SCHEDULE P
(Form 706)**

(August 2025)

Department of the Treasury
Internal Revenue Service**Credit for Certain Foreign Taxes**

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

Part I Foreign Countries to Which Death Taxes Have Been Paid and for Which a Credit is Claimed on This Return**1** List all foreign countries to which death taxes have been paid and for which a credit is claimed on this return.

Part II Foreign Country and Decedent's Citizenship Information**Caution:** If a credit was claimed for death taxes paid to more than one foreign country, compute the credit for taxes paid to one country on this sheet and attach a separate copy of Schedule P (Form 706) for each of the other countries.

- 2** Enter the name of death tax(es) the credit is computed for: _____
- 3** Enter the name of the country to which the tax was paid: _____
- 4** Enter the title of the treaty or statute the credit is computed under: _____
- 5** Enter the citizenship (nationality) of the decedent at time of death: _____

Part III Credit for Foreign Death Taxes**Note:** All amounts and values must be entered in U.S. dollars.

6 Total of estate, inheritance, legacy, and succession taxes imposed in the country listed on line 3 above, attributable to property situated in that country, subjected to these taxes, and included in the gross estate (as defined by statute)	6	
7 Value of the gross estate (adjusted, if necessary, according to the instructions)	7	
8 Value of property situated in that country, subjected to death taxes imposed in that country, and included in the gross estate (adjusted, if necessary, according to the instructions)	8	
9 Tax imposed by section 2001 reduced by the total credits claimed under sections 2010 and 2012. See instructions	9	
10 Amount of federal estate tax attributable to the value of property specified on line 8. Divide line 8 by line 7 and multiply the result by line 9	10	
11 Credit for death taxes imposed in the country listed on line 3. Enter the smaller of line 6 or line 10. Also enter on Form 706, Part II, line 13	11	

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

Cat. No. 94771U

Schedule P (Form 706) (8-2025) Created 3/20/25

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE