



Note: *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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SCHEDULE P (Form 706)

Credit for Certain Foreign Taxes

OMB No. 1545-0015

(August 2025) Department of the Treasury Internal Revenue Service

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

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.

Multiple horizontal lines for listing foreign countries.

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.

Table with 2 columns: Description and Amount. Rows 6-11: Total of estate taxes, Value of gross estate, Value of property, Tax imposed, Amount of federal estate tax, Credit for death taxes.

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