

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: <a href="IRS.gov/Form1040">IRS.gov/Form1040</a> for Form 1040; <a href="IRS.gov/Pub501">IRS.gov/Pub501</a> for Pub. 501; <a href="IRS.gov/W4">IRS.gov/W4</a> for Form W-4; and <a href="IRS.gov/ScheduleA">IRS.gov/ScheduleA</a> 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.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at <a href="IRS.gov/FormsComments">IRS.gov/FormsComments</a>. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click <a href="here">here</a>.

#### TREASURY/IRS AND OMB USE ONLY DRAFT

# SCHEDULE E (Form 706)

(August 2025)
Department of the Treasury
Internal Revenue Service

### **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

Decedent's name as it appears on Form 706

- 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.

**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.

Part	Qualified Joint Interests (see instructi	ons)			
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	<b>(vi)</b> Value at date of death
1					
2 A	l dd all amounts in column (v) or column (vi), as appli	L cable	2		
	otal from Schedule(s) W (Form 706) (or additional sta		<del></del>		
<b>5</b> A	mounts included in gross estate. Multiply line 4 by 5				

### TREASURY/IRS AND OMB USE ONLY DRAFT

Part II All Other Joint Interests (see instructions)  6a Enter the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached statement.									
		Name	Address (number and street, city, state, and ZIP code)						
۱.									
3.									
<b>.</b>									
b	Enter all o	ther joint interests not listed under Part	t I.				Г		
(i) Item umber	(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	<b>(vi)</b> Includible alternate value	(vii) Includible value a date of death		
1									
		unts in column (vi) or column (vii), as a schedule(s) W (Form 706) (or additional							
	otal other j	oint interests. Add lines 7 and 8 lible joint interests. Add line 9 and Pa			9				