

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 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and 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.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. 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 here.

TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE I (Form 706)

(August 2025)

Department of the Treasury Internal Revenue Service

Annuities

Attach to Form 706.

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

OMB No. 1545-0015

ecedent's name as it appears on Form 706	Decedent's social security number

- Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984. See instructions.
- 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.

1	Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in section 2039(f)(2) (as in	Yes	No
•	effect before its repeal by the Deficit Reduction Act of 1984)? If "Yes." you must attach Schedule W (Form 706) or additional		
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	statements with the information required by the instructions		

1		

(continued on next page)

TREASURY/IRS AND OMB USE ONLY DRAFT

Schedule I (Form 706) (8-2025)

2 Enter all annuities the decedent received. See instructions for a description of types of annuities and rules. (continued)							
(i) Item number	(ii) Description. Show the entire value of the annuity before any exclusions	(iii) Alternate valuation date	(iv) Includible alternate value	(v) Includible value at date of death			
3 Ad	ldd all amounts in column (iv) or column (v), as applicable	3					
4 To	otal from Schedule(s) W (Form 706) (or additional statements) attached to this s	schedule . 4					
5 T	stale Add lines 3 and 4. Enter these amounts on Form 706. Part V. item 9	6	· 1	I			