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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.

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(August 2025) Department of the Treasury Internal Revenue Service Decedent's name as it appears on Form 706

SCHEDULE K (Form 706)

Debts, Mortgages, and Liens

TREASURY/IRS AND OMB USE ONLY DRAFT

Attach to Form 706.

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

• Use Schedule PC (Form 706) to make a protective claim for refund due to a claim not currently deductible. For such a claim, report the

1 Are you aware of any actual or potential reimbursement to the estate for any debt of the decedent, mortgage, or lien claimed as a deduction on this schedule? If "Yes," attach Schedule W (Form 706) or additional statements describing the

expense on Schedule K (Form 706) but without a value in the amount column. • If more space is needed, attach Schedule(s) W (Form 706) or additional statements. OMB No. 1545-0015

Yes No

Decedent's social security number

Part I	Debts of the Decedent (see instructions)	
	the debts of the decedent.	
(i) Item number	(ii) Description Creditor and nature of debt, and allowable death taxes	(iii) Amour
1		

Total. Add lines 4 and 5. Enter the amount on Form 706, Part V, item 15.

5 Total debts of the decedent from Schedule(s) W (Form 706) (or additional statements) attached to this

5

6

TREASURY/IRS AND OMB USE ONLY DRAFT

Schedule K (Form 706) (8-2025)

Part I	Mortgages and Liens (see instructions)		•		
7 Er	7 Enter the mortgages and liens on, or in respect of, any property of the decedent.				
(i) Item number	(ii) Description		(iii) Amount		
1					
	dd all amounts in column (iii)	8			
70	06) (or additional statements) attached to this schedule	9			