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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.

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## TREASURY/IRS AND OMB USE ONLY DRAFT

## **SCHEDULE L** (Form 706)

Department of the Treasury

Internal Revenue Service

(August 2025)

**Net Losses During Administration and Expenses Incurred** in Administering Property Not Subject to Claims

Attach to Form 706.

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

OMB No. 1545-0015

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

- Use Schedule PC (Form 706) to make a protective claim for refund due to an expense not currently deductible. For such expenses, report the expense on Schedule L (Form 706) but without a value in the last column.
- If more space is needed, attach Schedule(s) W (Form 706) or additional statements.

Part I Net Losses During Administration (see instruction)	ctions
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1	Enter net losses during administration. You may deduct only those losses from thefts, fires, storms, shipwrecks, or other casualties that
	occurred during the settlement of the estate. Deduct only the amounts not reimbursed by insurance or otherwise.

(i) Item number	(ii)  Net losses during administration  (Do not deduct losses claimed on a federal income tax return.)		(iii) Amount
1			
	dd all amounts in column (iii)	2	
to	otal net losses during administration from Schedule(s) W (Form 706) (or additional statements) attached this schedule	3	
4 To	otal net losses during administration. Add lines 2 and 3. Enter the amount on Form 706, Part V, item 19	4	

## TREASURY/IRS AND OMB USE ONLY DRAFT

Schedule L (Form 706) (8-2025)

Part I	Expenses Incurred in Administering Property Not Subject to Claims (see instruction	าร)					
	5 Enter expenses incurred in administering property not subject to claims. Only deduct these expenses if they were paid before the section 6501 period of limitations for assessment expired.						
(i) Item number	(ii) Expenses incurred in administering property not subject to claims (Indicate whether estimated, agreed upon, or paid.)		(iii) Amount				
1							
<b>7</b> To	dd all amounts in column (iii)	6					
8 T	dditional statements) attached to this schedule	7					
ar	nount on Form 706, Part V, item 20	8					