



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

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

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.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.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](#).

**SCHEDULE PC
(Form 706)**

(August 2025)
Department of the Treasury
Internal Revenue Service

Protective Claim for Refund

To be used for decedents dying after December 31, 2011.
Go to www.irs.gov/Form706 for instructions and the latest information.

OMB No. 1545-0015

- Timely filing a protective claim for refund preserves the estate's right to claim a refund based on the amount of an unresolved claim or expense that may not become deductible under section 2053 until after the limitation period ends.
- Schedule PC (Form 706) can be used to file a protective claim for refund and, once the claim or expense becomes deductible, Schedule PC (Form 706) can be used to notify the IRS that a refund is being claimed.
- Schedule PC (Form 706) can be used by the estate of a decedent dying after 2011.
- Schedule PC (Form 706) must be filed with Form 706 and cannot be filed separately. (To file a protective claim for refund or notify the IRS that a refund is being claimed on a form separate from the Form 706, use Form 843, Claim for Refund and Request for Abatement.)
- Each separate claim or expense requires a separate Schedule PC (Form 706) (or Form 843, if not filed with Form 706).

Part I General Information

1 Name of decedent as it appears on Form 706		2 Decedent's social security no.	
3 Name of fiduciary		4 Date of death	
5a Address (number and street)		5b Apt. or suite no.	
5c City, town, or post office. For foreign address, also complete lines 5f, 5g, and 5h.		5d State	5e ZIP code
5f Foreign country name	5g Foreign province/state/county	5h Foreign postal code	6 Daytime telephone number

- 7 Number of claims.** Enter the number of Schedules PC (Form 706) that are being filed with Form 706: _____
Note. If the number on line 7 is greater than one OR if another Schedule PC (Form 706) or Form 843 was previously filed by or on behalf of the estate, complete Part III of this Schedule PC (Form 706).
- 8 Fiduciary** Check here if this Schedule PC (Form 706) is being filed with the original Form 706 or is being filed by the same fiduciary who filed the original Form 706 for the decedent's estate. If a different fiduciary is filing this Schedule PC (Form 706), see the instructions for establishing the legal authority to pursue the claim for refund on behalf of the estate.

Part II Claim Information

Check the box that applies to this claim for refund.

- 9a** Protective claim for refund made for unresolved claim or expense.
b Enter the amount in contest: _____
- 10a** Partial refund claimed. Partial resolution and/or satisfaction of claim or expense for which a protective claim for refund has been filed previously.
b Enter the date the protective claim for refund was filed for this claim or expense: _____
c Enter the amount of the claim or expense partially resolved and/or satisfied and presently claimed as a deduction under section 2053 (do not include amounts previously deducted): _____
- 11a** Full and final refund claimed for this claim or expense. Resolution and/or satisfaction of the claim or expense for which a protective claim for refund has been filed previously.
b Enter the date the protective claim for refund was filed for this claim or expense: _____
c Enter the amount of the claim or expense finally resolved and/or satisfied and presently claimed as a deduction under section 2053 (do not include amounts previously deducted): _____

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

