IRS

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

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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 and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

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.

SCHEDULE Q (Form 706)
(August 2025)
Department of the Treasury
Internal Revenue Service

Credit for Tax on Prior Transfers

Attach to Form 706.
Go to *www.irs.gov/Form706* for instructions and the latest information.

OMB No. 1545-0015

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

Part I Transferor Information

Enter the transferor information. If you are figuring the credit for more than 3 transferors, see instructions.

	Name of transferor	Social security number	Date of death
A			
B			
C			

Check here ☐ if section 2013(f) (special valuation of farm, etc., real property) adjustments to the computation of the credit were made. See instructions.

Part II Computation of Credit (see instructions)

	Item	Transferor A	Transferor B	Transferor C	Total A, B, and C
1	Transferee's tax as apportioned, from the worksheet for each column, divide line 7 by line 8, and multiply the result by line 35				
2	Transferor's tax. From the worksheet for each column, line 20				
3	Maximum amount before percentage requirement. For each column, enter the smaller of line 1 or 2				
4	Percentage allowed. For each column, see instructions	%	%	%	
5	Credit allowable. For each column, multiply line 3 by line 4				
6	**Total credit allowable.** Add columns A, B, and C of line 5. Enter here and on Form 706, Part II, line 14				

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