SCHEDULE J (Form 706)

(July 2026)

Department of the Treasury
Internal Revenue Service

Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

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

- Use Schedule PC (Form 706) to make a protective claim for refund due to an expense not currently deductible. For such a claim, report the expense on Schedule J (Form 706) but without a value in the last column.
- Do not list expenses of administering property not subject to claims on this schedule. To report those expenses, see instructions.
- If more space is needed, attach Schedule(s) W (Form 706) or additional statements.

Note: If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041, U.S. Income Tax Return for Estates and Trusts, if a waiver is filed to forgo the deduction on Form 706. See the Instructions for Form 1041.

			Yes	No
1	Are you aware of any actual or potential reimbursement to the estate for any expense claimed as a deduction on this schedule? If "Yes," attach a statement describing the expense(s) subject to potential reimbursement. See instructions	**1**	☐	☐

2 Enter funeral expenses. See instructions.

(i) Item number	**(ii)** Description	**(iii)** Expense amount	**(iv)** Deductible amount
1			

3	Add all amounts in column (iv)	**3**	
4	Total funeral expenses from Schedule(s) W (Form 706) (or additional statements) attached to this schedule	**4**	
5	Total funeral expenses. Add lines 3 and 4	**5**	

6 Enter administration expenses. See instructions.

	(i) Description	**(ii)** State whether the amount is "estimated," "agreed upon," or "paid"	**(iii)** Total amount
6a	Executor commissions		
6b	Attorney fees		
6c	Accountant fees		

7	Add all amounts in column (iii)	**7**	

8 Enter miscellaneous expenses. See instructions.

(i) Item number	(ii) Description	(iii) Expense amount
1		

9	Add all amounts in column (iii)	**9**	
10	Total miscellaneous expenses from Schedule(s) W (Form 706) (or additional statements) attached to this schedule	**10**	
11	Total administration expenses. Add lines 7, 9, and 10	**11**	
12	**Total.** Add lines 5 and 11. Enter the amount on Form 706, Part V, item 14	**12**	