

Form 706 (Rev. 8-2008)

Decedent's Social Security Number

Estate of:

SCHEDULE J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

Note. Do not list on this schedule expenses of administering property not subject to claims. For those expenses, see the instructions for Schedule L.

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 if a waiver is filed to waive the deduction on Form 706 (see the Form 1041 instructions).

Item number	Description	Expense amount	Total amount
1	A. Funeral expenses:		
	Total funeral expenses	▶	
	B. Administration expenses:		
	1 Executors' commissions—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)		
	2 Attorney fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)		
	3 Accountant fees—amount estimated/agreed upon/paid. (Strike out the words that do not apply.)		
	4 Miscellaneous expenses:	Expense amount	
	Total miscellaneous expenses from continuation schedules (or additional sheets) attached to this schedule		
	Total miscellaneous expenses	▶	
	TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 13.)		▶

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(See the instructions on the reverse side.)