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

Credit for Certain Foreign Taxes

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 Foreign Countries to Which Death Taxes Have Been Paid and for Which a Credit is Claimed on This Return

1 List all foreign countries to which death taxes have been paid and for which a credit is claimed on this return.

Part II Foreign Country and Decedent's Citizenship Information

Caution: If a credit was claimed for death taxes paid to more than one foreign country, compute the credit for taxes paid to one country on this sheet and attach a separate copy of Schedule P (Form 706) for each of the other countries.

2 Enter the name of death tax(es) the credit is computed for:

3 Enter the name of the country to which the tax was paid:

4 Enter the title of the treaty or statute the credit is computed under:

5 Enter the citizenship (nationality) of the decedent at time of death:

Part III Credit for Foreign Death Taxes

Note: All amounts and values must be entered in U.S. dollars.

6	Total of estate, inheritance, legacy, and succession taxes imposed in the country listed on line 3 above, attributable to property situated in that country, subjected to these taxes, and included in the gross estate (as defined by statute)	**6**	
7	Value of the gross estate (adjusted, if necessary, according to the instructions)	**7**	
8	Value of property situated in that country, subjected to death taxes imposed in that country, and included in the gross estate (adjusted, if necessary, according to the instructions)	**8**	
9	Tax imposed by section 2001 reduced by the total credits claimed under sections 2010 and 2012. See instructions	**9**	
10	Amount of federal estate tax attributable to the value of property specified on line 8. Divide line 8 by line 7 and multiply the result by line 9	**10**	
11	Credit for death taxes imposed in the country listed on line 3. Enter the smaller of line 6 or line 10. Also enter on Form 706, Part II, line 13	**11**	