

**SCHEDULE O  
(Form 706)**

(August 2025)  
Department of the Treasury  
Internal Revenue Service

**Charitable, Public, and Similar Gifts and Bequests**

**Attach to Form 706.**

OMB No. 1545-0015

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

Decedent's name as it appears on Form 706

Decedent's social security number

If more space is needed, attach Schedule(s) W (Form 706) or additional statements.

**Note:** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entry in the last column.

- 1a If the transfer was made by will, has any action been instituted to contest or have interpreted any of its provisions affecting the charitable deductions claimed in this schedule? If "Yes," you must attach Schedule W (Form 706) or additional statements with full details . . . . .
- b According to the information and belief of the person or persons filing this return, is any such action planned? If "Yes," you must attach Schedule W (Form 706) or additional statements with full details . . . . .
- 2 Did any property pass to charity as the result of a qualified disclaimer? If "Yes," attach a copy of the written disclaimer required by section 2518(b) . . . . .
- 3 Enter the charitable, public, and similar gifts and bequests. See instructions.

Yes	No

(i) Item number	(ii) Name and address of beneficiary	(iii) Character of institution	(iv) Amount
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*(continued on next page)*

**3** Enter the charitable, public, and similar gifts and bequests. See instructions. (continued)

(i) Item number	(ii) Name and address of beneficiary	(iii) Character of institution	(iv) Amount

<b>4</b>	Add all amounts in column (iv) . . . . .	<b>4</b>	
<b>5</b>	Total from Schedule(s) W (Form 706) (or additional statements) attached to this schedule . . . . .	<b>5</b>	
<b>6</b>	Total. Add lines 4 and 5 . . . . .	<b>6</b>	
<b>7a</b>	Federal estate tax payable out of property interests listed above . . . . .	<b>7a</b>	
<b>b</b>	Other death taxes payable out of property interests listed above . . . . .	<b>7b</b>	
<b>c</b>	Federal and state GST taxes payable out of property interests listed above . . . . .	<b>7c</b>	
<b>d</b>	Add lines 7a, 7b, and 7c . . . . .	<b>7d</b>	
<b>8</b>	<b>Net value of property interests.</b> Subtract line 7d from line 6. Enter the amount on Form 706, Part V, item 22 . . . . .	<b>8</b>	