



Checklist of Deductible Funeral and Administration Expenses

The following types of expense are generally deductible as funeral or administration expenses on Schedule J of Form 706 to the extent allowed by the law of the jurisdiction under which the estate is being administered.

Funeral Expenses

- Bequest for perpetual care (burial lot or mausoleum) for decedent and family
- Burial lot (for decedent and family)
- Care of burial lot or mausoleum for decedent and family
- Fees of or honorarium for minister, priest, rabbi, cantor, organist, etc.
- Food and refreshments for mourners
- Funeral costs
- Funeral flowers
- Mausoleum
- Memorial
- Monument
- Obituary
- Printing and mailing acknowledgement cards
- Tombstone
- Telephone costs
- Transportation of body and one person to place of burial
- Transportation of one person to and from burial site for stone setting

Administration Expenses

- Accountant fees
- Appraisers' fees
- Attorney fees incurred for benefit of estate
- Borrowing costs
- Brokerage fees (for qualifying sales of estate property)
- Business expenses
- Clerk hire
- Collection costs
- Costs of carrying, maintaining or preserving estate property
- Court costs
- Death certificates
- Discovery of assets, cost of
- Documentary stamps
- Estate tax liability, cost of determining
- Excise taxes (for qualifying sales of estate property)

- Executors' commissions and fees
- Filing fees
- Insurance or estate property
- Interest (accrued after death).
- Investment advice
- Legal notices
- "Loss" from sale of estate property to dealer at less than fair value
- Maintenance of estate property
- Notary fees
- Probate costs
- Real estate and personal property taxes on estate property
- Selling expenses (on qualifying sales of estate property)
- Shipping personal property to beneficiaries
- Special guardian's fees
- Storage costs of estate property
- Surrogate's fees
- Telephone and mailing costs
- Transportation of executor
- Will construction suit, cost of defending