



This organizer is designed to assist you, the personal representative, in gathering the information required for preparation of the appropriate estate and inheritance tax returns. Please complete it in full and provide details and documentation as requested.

An engagement letter explains the services that will be provided to the estate. *(If sending a hard copy)* Please sign a copy of the enclosed engagement letter and return it in the enclosed envelope and maintain the other copy for your records. *(If sending an electronic copy)* You should have received a link to electronically sign and submit the engagement letter. Please electronically sign the agreement as soon as possible.

The filing deadline for the estate return is _____. Your completed tax organizer needs to be received no later than _____. Any information received after that date may require an extension to be filed for this return.

If an extension of time to file is required, any tax that may be due with this return must be paid with that extension. Any taxes not paid by the filing deadline may be subject to penalties and interest.

We look forward to providing services to you. Should you have any questions regarding any items, please do not hesitate to contact _____.

Email _____ Phone _____

Certification:

The undersigned certifies, to the best of his or her knowledge, that the information documented in and provided with this organizer is complete and accurate.

Certified by _____

Title _____

For decedents dying after Dec. 31, 2020

Decedent's full name _____

Decedent's Social Security number _____

Date of birth _____

Date of death _____

Occupation (*former occupation if retired*) _____

Decedent's legal residence at date of death (*city, county, state and ZIP code or foreign country*)

Date domicile established _____

Did the decedent ever reside in a community property state? _____

Citizenship:

Decedent _____

Spouse _____

Name(s) of personal representative _____

Address _____

Social Security/Federal ID number _____

Phone _____

Fax _____

Email _____

Attorney's name, address and telephone number _____

Broker's name, address and telephone number _____

Name and location of court(s) where the will was probated, or the estate was administered

Case number(s) _____

100) General information

Yes/
Done N/A

- ▶ 101) Provide a certified copy of:
- Will and any codicil(s)
 - Death certificate
 - Letters testamentary or letters of administration

- ▶ 102) Provide a copy of any trust of which the decedent was a grantor, trustee, beneficiary or in which the decedent held any interest or power.

- ▶ 103) Provide beneficiary information below (note if non-US citizen):

| Full name | Address (city/state/zip) | Relationship to decedent | Taxpayer ID number | Birth date |
|-----------|-----------------------------|-----------------------------|-----------------------|------------|
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Yes/
Done No/
 N/A

- ▶ 104) If the decedent or spouse has ever filed any federal gift tax returns, provide copies (disregard this request if returns were previously provided).
- ▶ 105) If the decedent made any gifts valued in the aggregate at more than \$15,000 to any one person during the calendar year of his or her death, complete the gift tax return organizer (Form 709).
- ▶ 106) Provide a list of the decedent’s assets, including all property individually owned or co-owned by the decedent and one or more individuals (note if any assets were bequeathed to a specific beneficiary).
- ▶ 107) Has the estate received any income in respect of decedent (IRD)? Examples of IRD include retirement plan assets, IRA distributions and wages or other income earned prior to death but paid after death. If yes, provide a schedule describing the amount of the income, source and date received or distributed.
- ▶ 108) Provide a copy of any personal property insurance floater that lists specific items of property.
- ▶ 109) If the decedent had access to a safety deposit box, provide the following:
- Location
 - Joint owner or depositor, if any, and relationship to the decedent
 - Detailed list of contents

Yes/
Done N/A

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- ▶ 110) If the decedent's spouse predeceased the decedent, provide a copy of the spouse's estate tax return (Form 706), allocation of increase in basis for property acquired from a decedent (Form 8939), state estate and inheritance tax returns and any estate/trust returns (Form 1041).

Is there an unused exclusion (DSUE) from the deceased spouse?

- ▶ 111) If the decedent was divorced, provide the date of divorce _____.
- ▶ 112) Provide a copy of any pre-nuptial agreement, post-nuptial or separate/community property agreement, if applicable.
- ▶ 113) Furnish copies of employment agreements, deferred compensation and any contracts where not all benefits due were received.
- ▶ 114) Provide a copy of federal and state income tax returns for the prior three years (disregard this request if the returns were prepared by this firm or previously provided).
- ▶ 115) Provide the federal tax identification number for any partnerships, closely-held corporations or LLCs owned by the decedent during his or her lifetime.
- ▶ 116) If the decedent was involved in any litigation, provide details.
- ▶ 117) Provide copies of any tax elections or revocations in effect related to this tax return.
- ▶ 118) Provide information needed to access electronically stored documents (who has access, passwords, etc.)
- ▶ 119) Provide copy of completed Form 8822-B, *Change of Address or Responsible Party – Business*.
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200) Real estate

Done N/A

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- ▶ 201) Provide copies of all deeds.
- ▶ 202) Provide a schedule of all real estate owned or under contract to purchase with the following information:
- Legal description and or street address, if applicable
 - Assessed value for property tax purposes (copy of latest tax assessment notice)
- ▶ 203) Provide copies of the most recent appraisal of real estate owned by the decedent or request appraisals as of date of death.
- ▶ 204) Provide lease documents for real estate owned subject to a lease and the status of security deposits and the date of the last rent payment.
- ▶ 205) Include a description of real estate (and length of ownership) subject to a qualified conservation easement.
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300) Stocks, bonds and mutual funds

Done N/A

- ▶ 301) Provide copies of all brokerage and mutual fund statements for the month prior to the date of death and six months after the date of death.
- ▶ 302) Provide a list and copies of all stock and bond certificates held by the decedent that were not listed on the brokerage statements. Also, provide a list of any subject to transfer on the death designation.
- ▶ 303) If the decedent owned stock in a closely-held corporation, provide copies of:
 - Stock certificates
 - Buy-sell agreements
 - Tax returns and financial statements for the prior five years plus a qualified appraisal
 - Any recent sales of stock by the decedent or other shareholders
 - Other stockholders and shares held
- ▶ 304) Provide documentation of any securities that were owned by the decedent but had no value as of the date of death (i.e., worthless securities).
- ▶ 305) Provide a list of U.S. savings bonds with the face amount and month and year of purchase.
- ▶ 306) Determine accrued interest on bonds and money market funds and includible dividends paid after death to stockholders of record of date of death.

400) Mortgages, notes and cash

Done N/A

- ▶ 401) Provide copies of the following statements for all accounts for the period beginning two months prior to death through the present:
 - Checking accounts
 - Savings accounts
 - Certificates of deposits
 - Money market accounts
 - Brokerage accounts with cash investments
- ▶ 402) Provide a copy of the current check registers for the above accounts and list any outstanding checks.
- ▶ 403) Provide the amount of cash (currency), traveler's checks and undeposited checks held by the decedent at death. \$ _____
- ▶ 404) Provide copies of all notes and mortgages owed to the decedent, including amortization schedules, if available, and the date of the last interest payment.

500) Life insurance

▶ 501) Complete the following schedule of life insurance policies.

| Insured | Amount | Ownership | Beneficiaries (primary and conditional) | Company | Policy number |
|---------|--------|-----------|---|---------|---------------|
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Done N/A

▶ 502) Provide life insurance statements (Forms 712) issued by the life insurance companies for policies on the decedent (Form 712 is required for every policy). Verify the name of owner and beneficiary with the insurance company prior to requesting Form(s) 712.

▶ 503) If the decedent was not the owner of the policy, provide the date and circumstances of acquisition by the owner.

▶ 504) If subject to a split-dollar arrangement (meaning that the employer and employee may share the premium cost, cash value and/or death benefit), provide the agreement and any separate assignments or endorsements.

600) Jointly owned property

Done N/A

▶ 601) For all assets owned jointly by the decedent and others (other than the spouse) (joint with right of survivorship), indicate the date and amount contributed by each.

▶ 602) Provide names, addresses and Social Security numbers of co-owners other than the spouse. State the relationship to the decedent, if any.

▶ 603) Provide documentation of assets owned jointly, such as bank statements, brokerage statements, deeds, vehicle titles, etc.

700) Miscellaneous property

Done N/A

▶ 701) Provide copies of any available appraisals of:

- Art
- Antiques
- Jewelry
- Other collectibles
- Other property

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- ▶ 702) If the decedent had an interest in a partnership, LLC and/or other unincorporated business, provide a copy of the following:
- Partnership or other ownership agreement
 - Tax returns and/or financial statements for the prior five years
 - Buy-sell agreements
 - Appraisal
 - Life insurance policies (with incidences of ownership in corporations)
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▶ 703) Please provide the percentage of ownership interest in the partnership, LLC and/or other unincorporated business. _____

▶ 704) Did the decedent have any accrued employee benefits, such as accrued salary, vacation, non-qualified deferred compensation, stock options or unreimbursed expenses outstanding at date of death?

▶ 705) Provide a list of any refunds or reimbursements received or receivable by the estate.

▶ 706) Provide a list of household furnishings and personal assets owned by the decedent and the value of each. Separately list any one item valued at more than \$3,000 or a collection of similar items valued at more than \$10,000.

▶ 707) Provide a list of vehicles owned by the decedent with make, model, year, odometer reading, vehicle identification number (VIN) general condition, Blue Book values at the date of death and copies of certificates of title, if available.

▶ 708) Provide a list of all other assets including description and fair market value as of date of death.

800) Annuities and retirement benefits

▶ 801) Provide copies of the last brokerage, mutual funds, bank or plan participant statements before date of death for all IRAs, 401(k)s and other retirement plans.

▶ 802) Provide copies of commercial annuity contracts and the last statement indicating balance of account.

▶ 803) Obtain the date of death value from the plan administrator or annuity provider.

▶ 804) Provide a copy of all beneficiary designations. Verify payor has the correct beneficiary.

900) Administrative expenses

► 901) Complete the below schedule regarding funeral-related expenses (paid by the estate or reimbursed to the payor). Provide support (receipts, etc.) for the expenses.

| Funeral arrangements (include a copy of the funeral services agreement) | Markers | Flowers | Thank-you notes and postage | Obituary | Clergy or rabbi honoraria | Other expenses (provide details) |
|---|---------|---------|-----------------------------|----------|---------------------------|----------------------------------|
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► 902) Complete the below schedule of other administration expenses which were not paid through the estate checking account or have yet to be paid.

| Legal fees | Accounting fees | Maintenance of estate property | Appraisal fees | Personal representative fees (paid and estimated) and out-of-pocket expenses (travel, postage, etc.) | Court costs | Other expenses (provide details) |
|------------|-----------------|--------------------------------|----------------|--|-------------|----------------------------------|
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1000) Debts, mortgages and liens of decedent

Done N/A

► 1001) Provide copies of all notes, mortgages, etc., owed by the decedent and a schedule of balances at the date of death including the date of the last payment.

► 1002) Complete the below schedule of all other debts owed by the decedent.

| To whom owed | Amount of debt | Interest rate | Due date | Payment amounts |
|--------------|----------------|---------------|----------|-----------------|
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1100) Losses during administration

Done N/A

- ▶ 1101) Provide a schedule of any losses, including casualty losses, incurred during the administration of the estate.

1200) Charitable bequests

Done N/A

- ▶ 1201) Attach a schedule of charities listed in the will or trust including name, address and type of organization.

1300) Credit for prior transfers

Done N/A

- ▶ 1301) If the decedent received property during the 10 years prior to the date of death from the estates of others, provide copies of the prior decedents' estate tax returns and will.

1400) Generation-skipping transfer tax

Yes/ No/
Done N/A

- ▶ 1401) Did the decedent make any gifts under the filing threshold of \$15,000 to trusts? If so, provide details.

- ▶ 1402) Provide the federal tax identification number of any trust to which the generation-skipping exemption will be currently allocated. _____

Comments/explanations

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