TAX RETURN ORGANIZERS

These tax organizers have been designed to assist in compiling the information needed to prepare the respective returns. The following pages contain many of the common income items, expenses, deductions and credits, as well as questions that determine the proper handling of these items.

The organizer can be completed by the client or staff that is working on accounting or audit areas.

ESTATE TAX RETURN ORGANIZER
FORM 706

Decedent's Full Name ______________________________

Decedent's Social Security Number ______________________________

Date of Birth ______________________________

Date of Death ______________________________

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

____

Did decedent ever reside in a community property state? ______________________________

Date Domicile Established ______________________________

Citizenship:

Decedent ______________________________

Spouse ______________________________

Personal Representative's (s') Name ______________________________

Address ______________________________

Social Security/Federal ID Number ______________________________

Phone ______________________________

Fax ______________________________

E-mail Address ______________________________

Attorney's Name, Address and Telephone Number ______________________________

Broker's Name, Address and Telephone Number ______________________________

Insurance Agent's Name, Address and Telephone Number ______________________________

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

____

Case Number ______________________________

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 the organizer and provide detail and documentation as requested. Should you have questions regarding any items, please call.

ESTATE TAX RETURN ORGANIZER (706)

		DONE	N/A
100)	GENERAL INFORMATION		
101)	Provide a certified copy of:		
	• will and any codicil	________	________
	• 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 decedent held any interest or power, and obtain Forms 1041 for the past 3 years filed on behalf of the trust.	________	________
103)	Provide beneficiary information below (Note if non-USA citizen):		

FULL NAME	ADDRESS CITY/STATE/ZIP	RELATIONSHIP TO DECEDENT	SOCIAL SECURITY #	BIRTH DATE

		DONE	N/A
104)	If the decedent or spouse has ever filed any federal gift tax returns, provide copies. (Disregard this request if the returns were previously provided.)	________	________
105)	If the decedent made any valued in the aggregate at more than $12,000 gifts to any one person during the calendar year of his/her death, complete gift tax return organizer.	________	________
106)	Provide:		
	• list of the decedent's assets including all property owned or co-owned by the decedent. (Note if any assets were bequeathed to a specific beneficiary.)	________	________
	• copy of any personal property insurance floater that lists specific items of property.	________	________
107)	If the decedent had access to a safety deposit box, provide the following:		
	• location	________	________
	• joint depository, if any, and relationship to the decedent.	________	________
	• detailed list of contents.	________	________
108)	If the decedent's spouse predeceased the decedent, provide a copy of the spouse's Form 706, state inheritance tax return(s) and any Form(s) 1041 filed on behalf of that estate.	________	________

ESTATE TAX RETURN ORGANIZER (706)

			DONE	N/A
	109)	If the decedent was divorced, provide a copy of any divorce decree and/or property settlement and any modifications. Date of divorce: ________________	________	________
	110)	Please provide a copy of a pre-nuptial agreement, post-nuptial or separate/community property agreement, if applicable.	________	________
	111)	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.)	________	________
	112)	Sign and return attached power of attorney.	________	________
	113)	If the decedent was involved in any litigation, please provide details.	________	________
200)	REAL ESTATE			
	201)	Provide copies of all deeds.	________	________
	202)	Provide copies of the most recent appraisal of real estate owned by the decedent.	________	________
	203)	If appraisals have not been prepared, 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)	________	________
	204)	Include description of real estate (and length of ownership) subject to a qualified conservation easement.	________	________
	205)	Provide lease documents for real estate owned subject to a lease.	________	________
300)	STOCKS, BONDS, AND MUTUAL FUNDS			
	301)	Provide copies of all brokerage and mutual fund statements for the current year prior to the date of death and each statement since the date of death.	________	________
	302)	Provide a list and copies of all stock and bond certificates held by the decedent, which were not listed on the brokerage statements.	________	________
	303)	If the decedent owned stock in a closely held corporation, provide copies of:		
		• stock certificates	________	________
		• buy-sell agreements	________	________
		• tax returns and/or financial statements for the prior five years	________	________
		• appraisal of stock	________	________
		• list of other stockholders and shares held	________	________
	304)	Provide documentation of worthless securities.	________	________
	305)	List of U.S. Savings Bonds with face amount and month and year of purchase.	________	________

ESTATE TAX RETURN ORGANIZER (706)

		DONE	N/A
400)	MORTGAGES, NOTES AND CASH		
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	________	________
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), travelers' 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.	________	________
500)	LIFE INSURANCE		
501)	Provide a list of life insurance policies indicating:		
	• insured	________	________
	• amount	________	________
	• ownership	________	________
	• beneficiaries	________	________
	• company	________	________
	• policy number	________	________
502)	Provide Form(s) 712 issued by the life insurance companies. (Form 712 is required for every policy.)	________	________
503)	If the decedent was not the owner of the policy, provide date and circumstances of acquisition by the owner.	________	________
504)	If subject to a split-dollar arrangement, please provide agreement.	________	________
600)	JOINTLY OWNED PROPERTY		
601)	For all assets owned jointly by the decedent and others, indicate the date and amount contributed by each.	________	________
602)	Provide name(s) and address(es) of co-owners other than spouse.	________	________
603)	Provide documentation of assets owned jointly to include bank statements, brokerage statements, deeds, vehicle titles, etc.	________	________

ESTATE TAX RETURN ORGANIZER (706)

		DONE	N/A
700)	MISCELLANEOUS PROPERTY		
701)	Provide copies of any available appraisals of:		
	• art	________	________
	• antiques	________	________
	• jewelry	________	________
	• other collectibles	________	________
	• other property	________	________
702)	If the decedent had an interest in a partnership, 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	________	________
703)	Provide a list of any refunds or reimbursements received or receivable by the estate. (Note: many insurance policies provide for refunds of premiums at death.)	________	________
704)	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.	________	________
705)	Provide a list of vehicles owned by the decedent with make, model, year, odometer reading, general condition and Blue Book values at the date of death, and copies of certificates of title, if available.	________	________
706)	Provide Form(s) 712 for all life insurance policies owned by the decedent on the life of another.	________	________
707)	Provide a description and fair market value of all other assets not noted above.	________	________
800)	ANNUITIES AND RETIREMENT BENEFITS		
801)	Provide copies of the brokerage, mutual funds, bank or plan participant statements for all IRAs, 401(k)s and other retirement plans.	________	________
802)	Provide copies of commercial annuity contracts and last statement indicating balance of account.	________	________
803)	Provide a copy of all beneficiary designations.	________	________
900)	ADMINISTRATION EXPENSES		
901)	Provide a copy of the funeral-related expenses including the following:		
	• funeral arrangements (include a copy of funeral services agreement)	________	________
	• markers	________	________
	• reception costs	________	________

	DONE	N/A
• flowers	________	________
• thank you notes and postage	________	________
• obituary	________	________
• clergy or rabbi honoraria	________	________
• other	________	________
902) Provide a schedule of other administration expenses which were not paid through the estate checking account or have yet to be paid. The schedule should include the following:		
• legal fees	________	________
• accounting fees	________	________
• commissions paid	________	________
• maintenance of estate property	________	________
• appraisal fees	________	________
• personal representative fees, and out of pocket expenses (travel, postage, telephone etc.)	________	________
• other expenses (please provide detail)	________	________
1000) DEBTS, MORTGAGES, AND LIENS OF DECEDENT		
1001) Provide copies of all notes, mortgages, etc., owed by the decedent and a schedule of balances at date of death.	________	________
1002) Schedule all other debts owed by the decedent including:		
• to whom owed	________	________
• amount of debt	________	________
• interest rate	________	________
• due date	________	________
• payment amounts	________	________
1100) LOSSES DURING ADMINISTRATION		
1101) Schedule any losses, including casualty losses, incurred during the administration of the estate.	________	________
1200) CHARITABLE BEQUESTS		
1201) Attach a schedule of charities listed in the will including name, address and character of organization.	________	________
1300) CREDIT FOR PRIOR TRANSFERS		
1301) If the decedent received property during the ten years prior to date of death from the estates of others, provide copies of the prior decedents' estate tax returns and will.	________	________

