



Phone : 424-835-2288

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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.

Also, enclosed is an engagement letter which explains the services that will be provided to the estate. Please sign a copy of the engagement letter and return it in the enclosed envelope. Keep the other copy for your records.

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 late-payment 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 _____

In particular, if you are uncertain of the appropriate response for any of the requested items, please consult the contact above.

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, 2016

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 _____

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100) General information Yes/ Done N/A

- ▶ 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 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

- ▶ Yes/ Done 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 \$14,000 to any one person during the calendar year of his/her death, complete the gift tax return organizer.
- ▶ 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)? If yes, please 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.

	Yes/ Done	N/A
▶ 109) If the decedent had access to a safety deposit box, provide the following:		
• Location	<input type="checkbox"/>	<input type="checkbox"/>
• Joint owner or depositor, if any, and relationship to the decedent	<input type="checkbox"/>	<input type="checkbox"/>
• Detailed list of contents	<input type="checkbox"/>	<input type="checkbox"/>
▶ 110) If the decedent's spouse predeceased the decedent, provide a copy of the spouse's Form 706 or Form 8939, state estate and inheritance tax return(s), and any Form(s) 1041 filed on behalf of that estate. Is there an unused exclusion (DSUE) from the deceased spouse?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 111) If the decedent was divorced, provide the date of divorce: _____	<input type="checkbox"/>	<input type="checkbox"/>
▶ 112) Provide a copy of any pre-nuptial agreement, post-nuptial, or separate/community property agreement, if applicable.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 113) Furnish copies of employment agreements, deferred compensation, and any contracts where not all benefits due were received.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 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).	<input type="checkbox"/>	<input type="checkbox"/>
▶ 115) Provide the federal tax identification number for any partnerships, closely-held corporations, or LLCs owned by the decedent during his/her lifetime.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 116) If the decedent was involved in any litigation, provide details.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 117) Provide copies of any tax elections or revocations in effect related to this tax return.	<input type="checkbox"/>	<input type="checkbox"/>
200) Real estate	Done	N/A
▶ 201) Provide copies of all deeds.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 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	<input type="checkbox"/>	<input type="checkbox"/>
• Assessed value for property tax purposes (copy of latest tax assessment notice)	<input type="checkbox"/>	<input type="checkbox"/>
▶ 203) Provide copies of the most recent appraisal of real estate owned by the decedent or request appraisals as of date of death.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 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.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 205) Include a description of real estate (and length of ownership) subject to a qualified conservation easement.	<input type="checkbox"/>	<input type="checkbox"/>

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.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 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.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 303) If the decedent owned stock in a closely-held corporation, provide copies of:		
• Stock certificates	<input type="checkbox"/>	<input type="checkbox"/>
• Buy-sell agreements	<input type="checkbox"/>	<input type="checkbox"/>
• Tax returns and financial statements for the prior five years plus a qualified appraisal	<input type="checkbox"/>	<input type="checkbox"/>
• Any recent sales of stock by the decedent or other shareholders	<input type="checkbox"/>	<input type="checkbox"/>
• Other stockholders and shares held	<input type="checkbox"/>	<input type="checkbox"/>
▶ 304) Provide documentation of worthless securities.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 305) Provide a list of U.S. savings bonds with the face amount and month and year of purchase.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 306) Determine accrued interest on bonds and money market funds and includible dividends paid after death to stockholders of record of date of death.	<input type="checkbox"/>	<input type="checkbox"/>
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	<input type="checkbox"/>	<input type="checkbox"/>
• Savings accounts	<input type="checkbox"/>	<input type="checkbox"/>
• Certificates of deposits	<input type="checkbox"/>	<input type="checkbox"/>
• Money market accounts	<input type="checkbox"/>	<input type="checkbox"/>
• Brokerage accounts with cash investments	<input type="checkbox"/>	<input type="checkbox"/>
▶ 402) Provide a copy of the current check registers for the above accounts and list any outstanding checks.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 403) Provide the amount of cash (currency), traveler's checks, and undeposited checks held by the decedent at death. \$ _____	<input type="checkbox"/>	<input type="checkbox"/>
▶ 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.	<input type="checkbox"/>	<input type="checkbox"/>

500) Life insurance

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

Insured	Amount	Ownership	Beneficiaries (primary and conditional)	Company	Policy number

Done N/A

▶ 502) Provide Form(s) 712 issued by the life insurance companies for policies on 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, 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 name(s), address(es), and Social Security number(s) of co-owners other than spouse. State the relationship to decedent, if any.

▶ 603) Provide documentation of assets owned jointly to include 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

	Yes/ Done	N/A
▶ 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	<input type="checkbox"/>	<input type="checkbox"/>
• Tax returns and/or financial statements for the prior five years	<input type="checkbox"/>	<input type="checkbox"/>
• Buy-sell agreements	<input type="checkbox"/>	<input type="checkbox"/>
• Appraisal	<input type="checkbox"/>	<input type="checkbox"/>
• Life insurance policies (with incidences of ownership in corporations)	<input type="checkbox"/>	<input type="checkbox"/>
▶ 703) Please provide the percentage ownership interest in the partnership, LLC, and/or other unincorporated business? __	<input type="checkbox"/>	<input type="checkbox"/>
▶ 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?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 705) Provide a list of any refunds or reimbursements received or receivable by the estate.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 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.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 707) Provide a list of vehicles owned by the decedent with make, model, year, odometer reading, VIN, general condition, and Blue Book values at the date of death, and copies of certificates of title, if available.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 708) Provide a list of all other assets including description and fair market value as of date of death.	<input type="checkbox"/>	<input type="checkbox"/>
800) Annuities and retirement benefits	Done	N/A
▶ 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.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 802) Provide copies of commercial annuity contracts and the last statement indicating balance of account.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 803) Obtain date of death value from plan administrator or annuity provider.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 804) Provide a copy of all beneficiary designations. Verify payor has the correct beneficiary.	<input type="checkbox"/>	<input type="checkbox"/>

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)	Markers	Flowers	Thank-you notes and postage	Obituary	Clergy or rabbi honoraria	Other expenses (provide details)

► 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)

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 date of death including date of 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

1100) Losses during administration	Done	N/A

▶ 1101) Provide a schedule of any losses, including casualty losses, incurred during the administration of the estate.	<input type="checkbox"/>	<input type="checkbox"/>

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.	<input type="checkbox"/>	<input type="checkbox"/>

1300) Credit for prior transfers	Done	N/A

▶ 1301) If the decedent received property during the ten years prior to the date of death from the estates of others, provide copies of the prior decedents' estate tax returns and will.	<input type="checkbox"/>	<input type="checkbox"/>

1400) Generation-skipping transfer tax	Yes/ Done	N/A

▶ 1401) Did the decedent make any gifts under the filing threshold of \$14,000 to trusts? If so, provide details.	<input type="checkbox"/>	<input type="checkbox"/>

▶ 1402) Provide the federal tax identification number of any trust to which the generation skipping exemption will be currently allocated.	<input type="checkbox"/>	<input type="checkbox"/>
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Comments/explanations

