



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

The Internal Revenue Service (IRS) matches information returns/forms with amounts reported on tax returns. A negligence penalty may be assessed when income is underreported or when deductions are overstated. Accordingly, all information returns reflecting amounts reported to the IRS are also mailed or delivered to taxpayers in an envelope clearly marked "IMPORTANT TAX DOCUMENTS ENCLOSED" and should be submitted with this organizer. Include the following, if applicable:

- 1099-G (government payments)
- 1099-INT (interest)
- 1099-DIV (dividends)
- 1099-B (brokerage sales)
- 1099-MISC (rents, etc.)
- 1099 (any other)
- Annual brokerage statements
- Schedules K-1 (Forms 1065, 1120S, 1041)
- 1098 (mortgage interest)
- 8886 (reportable transactions)
- Copies of any tax elections or revocations in effect
- Closing Disclosure (real estate sales/purchases)
- Any other tax information statements

Also, enclosed is an engagement letter which explains the services that will be provided to you. 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 your income tax 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 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 _____

Trust/estate name(s) _____ Federal ID no. _____

Address _____

City, town or post office _____ County _____ State _____ ZIP code _____

Home/mobile telephone no. _____ Fax no. _____

Office telephone no. _____ Email address _____

Fiduciary name(s) and title(s) _____ Federal ID no. _____

Done N/A

If this is the first year we will prepare the tax return(s), provide the following from your file(s) or your prior accountant:

- Will or trust agreement and amendments, if any Done N/A
 - Tax returns for the prior three years Done N/A
 - Name, Social Security number, and current addresses of beneficiaries Done N/A
 - Depreciation schedules Done N/A
 - Passive loss carryover information Done N/A
 - Net operating loss (NOL) carryovers Done N/A
 - Basis computations Done N/A
 - Capital loss carryovers Done N/A
 - Name, address, and telephone of attorney Done N/A
 - Permission to contact predecessor preparer for this tax return Done N/A
- If permission is granted, please provide the predecessor's contact information: _____

If not previously furnished, provide copies of:

- Death certification of decedent, grantor, or beneficiaries Done N/A
- Birth certificates of beneficiaries Done N/A
- Marriage certificates of beneficiaries Done N/A

If an estate tax return (Federal Form 706 or state form) has been filed, please provide a copy(ies). Done N/A

	Yes/ Done	No
▶ 1) Is the fiduciary a U.S. citizen? If no, provide further details.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 2) Has there been a change in fiduciary? If yes, provide name, address, and federal ID number.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 3) Has there been a change in beneficiaries? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 4) Is this a foreign trust? If yes, is the grantor or any beneficiary a U.S. person?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 5) Did the taxpayer receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If yes, provide details.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 6) Was the taxpayer a resident of, receive income from, or own property in more than one state during the year? If yes, provide a list of activities by state.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 7) Do you want any overpayment of taxes applied to next year's estimated taxes?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 8) Do you want a refund deposited directly into your bank account? If yes, enclose a voided check.	<input type="checkbox"/>	<input type="checkbox"/>
a. Do you want any balance due directly withdrawn from this same bank account on the due date?	<input type="checkbox"/>	<input type="checkbox"/>
b. Do you want next year's estimated taxes withdrawn from this same bank account on the due dates?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 9) During this tax year, did you have any securities that became worthless or loans that became uncollectible? Provide details.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 10) Did the taxpayer have foreign income, pay any foreign taxes, or file any foreign information reporting, or tax return forms? Provide details.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 11) If required, do you agree to have your return filed electronically?	<input type="checkbox"/>	<input type="checkbox"/>

Yes/
Done No

- ▶ 12) Did the taxpayer have any interest or signature authority over a bank, securities, or other financial account in a foreign country? If the aggregate value of all of the accounts exceeded U.S. \$10,000 at any time during the year, please complete the following:

Name and address of financial institution	Account type (bank/securities/ other)**	Account number	Maximum value during the year*	Currency	Held separately (S) or jointly (J) or signature authority	Joint owner's name(s), address, and U.S. taxpayer identification number (if any)

* Please provide the highest value at any time during the year in the foreign currency.

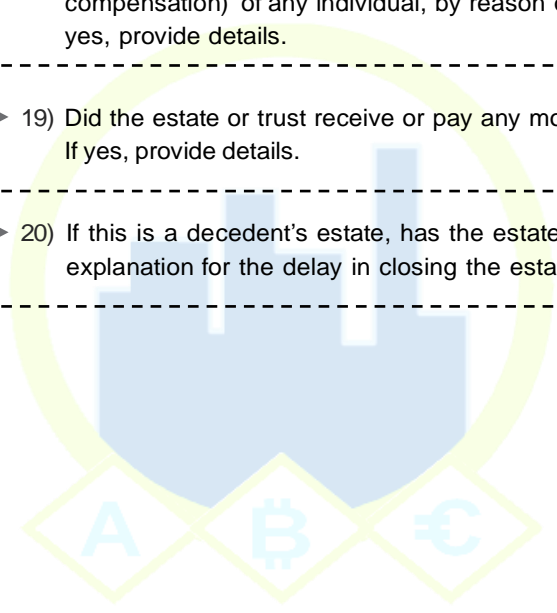
** Treasury guidance presently (Form 114, Report of Foreign Bank and Financial Accounts) defines a foreign financial account as any bank, securities, securities derivatives, or other financial instruments account. These accounts generally encompass any accounts in which the assets are held in a commingled fund and the account owner holds an equity interest in the fund (mutual fund). The term also means any savings, demand, checking, deposit, time deposit, debit card, or credit card maintained with a financial institution or other person engaged in the business of a financial institution. A financial account also includes a commodity futures or options account, an insurance policy with cash surrender value (whole life), and an annuity policy with cash surrender value.

- ▶ 13) Does the trust have an interest in specified foreign financial assets valued at more than \$50,000 on the last day of the tax year, or more than \$75,000 at any time during the tax year? If yes, please complete the following schedule (only include assets not previously listed on the above question for FinCEN 114 reporting).

Description of asset	Identifying number	Date asset acquired or disposed of during the year	Maximum value of asset during the tax year	Currency/ exchange rate	If asset is stock of a foreign entity, provide name, type and mailing address	If asset is not a stock of a foreign entity, provide name of issuer, type and mailing address

Yes/
Done No

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- ▶ 14) Has the IRS or any state or local taxing authority notified you of changes to a prior year's tax return? If yes, provide copies of all notices/correspondence received from any tax authority.
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- ▶ 15) Are you aware of any changes to income, deductions, and credits reported on prior year's returns? If yes, provide details.
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- ▶ 16) Can the IRS discuss questions about this return with the preparer?
-
- ▶ 17) Were any distributions made to beneficiaries during the tax year or within 65 days following year end? If yes, provide details.
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- ▶ 18) Did the estate or trust receive all or any part of the earnings (salary, wages, and any other compensation) of any individual, by reason of a contract assignment or similar arrangement? If yes, provide details.
-
- ▶ 19) Did the estate or trust receive or pay any mortgage interest on seller-provided financing? If yes, provide details.
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- ▶ 20) If this is a decedent's estate, has the estate been open for more than two years? If yes, provide explanation for the delay in closing the estate.
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▶ Estimated tax payments made

Prior year overpayment applied	Federal		State	
	Date paid	Amount paid	Date paid	Amount paid
1st quarter				
2nd quarter				
3rd quarter				
4th quarter				
Extension				

▶ Interest income — Enclose Form 1099-INT and/or statements for all interest income, including tax-exempt interest income. If not available, complete the following:

Name of payer	Banks, S&L, etc.	Seller fin. mtg.*	U.S. bonds, T-bills	Tax-exempt	
				In-state	Out-of-state

* Provide name, SSN/EIN, and address.

► **Dividend income** — Enclose Forms 1099-DIV and/or statements for all dividends, including tax-exempt dividends. If not available, complete the following:

Name of payer	Ordinary dividends	Qualified dividends	Capital gain	Non-taxable	Federal tax	Foreign tax

► **Miscellaneous income** — Enclose related Forms 1099 or other forms/correspondence.

Description	Amount
State and local income tax refund(s)	
Other miscellaneous income (include description):	

Income from business or profession (Schedule C)

Principal trade or business _____

Business name _____

Business taxpayer identification number _____

Business address _____

Method(s) used to value closing inventory:

Cost Lower of cost or market Other (describe) _____ N/A

Accounting method:

Cash Accrual Other (describe) _____

	Yes/ Done	No/ N/A
▶ 1) Was there any change in determining quantities, costs, or valuations, between the opening and closing inventory? If yes, attach an explanation.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 2) Were any business assets sold during the year? If yes, list assets sold, including date acquired, date sold, sales price, expenses of sale, depreciation schedule (if depreciable), and original cost.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 3) Were any business assets purchased during the year? If yes, list assets acquired, including date placed in service and purchase price, including trade-in. Include copies of purchase invoices.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 4) Was the business still in operation at the end of the year?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 5) List the states in which the business was conducted and provide income and expenses by state.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 6) Provide copies of certification for members of target groups and associated wages paid that qualify for the Work Opportunity Tax Credit.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 7) Did the fiduciary materially participate in the operation of the business during the year?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 8) Was the business registered with the state in which it was doing business?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 9) Did the business make any payments that would require it to file Form(s) 1099? If yes, did the business file Form(s) 1099?	<input type="checkbox"/>	<input type="checkbox"/>

Income and expenses (Schedule C) — Attach a financial statement of the business or complete the following worksheet. Include all Forms 1099 received by the business. Complete a separate schedule for each business.

Description	Amount
Part I — Income	
Gross receipts or sales	
Returns and allowances	
Other income (List type and amount; add schedule if needed.)	
Part II — Cost of goods sold	
Inventory at beginning of year (Should agree to prior year's ending inventory)	
Purchases less cost of items withdrawn for personal use	
Cost of labor	
Materials and supplies	
Other costs (List type and amount; add schedule if needed.)	
Inventory at end of year	
Part III — Expenses	
Advertising	
Bad debts from sales or services (accrual basis taxpayers only)	
Car and truck expenses (Provide details on separate sheet)	
Commissions and fees	
Depletion	
Depreciation (Provide depreciation schedules)	
Employee	
a. Health insurance and other benefits	
b. Retirement contributions	
Insurance (Other than health)	
Interest:	
a. Mortgage (Paid to banks, etc.)	
b. Other	

Description	Amount
Legal and professional fees	
Office expense	
Rent or lease:	
a. Vehicles, machinery, and equipment	
b. Other business property	
Repairs and maintenance	
Supplies	
Taxes and licenses (Enclose copies of payroll tax returns)	
State taxes	
Travel, meals, and entertainment:	
a. Travel	
b. Meals and entertainment	
Utilities	
Wages (Enclose copies of forms W-3/W-2)	
Club dues:	
a. Civic club dues	
b. Social or entertainment club dues	
Other expenses (List type and amount)	

Capital gains and losses — Enclose all Forms 1099-B, 1099-S, and Closing Disclosure(s). If not available, complete the following schedule OR provide brokerage account statements and transaction slips for sales and purchases and provide any missing tax basis.

Description	Date acquired	Date sold	Sales proceeds	Cost or basis	Gain (loss)

Enter any sales NOT reported on Forms 1099-B and 1099-S or Closing Disclosure statements.

Description	Date acquired	Date sold	Sales proceeds	Cost or basis	Gain (loss)

Rental and royalty income (Schedule E)— Complete a separate schedule for each property. Include all Forms 1099 associated with rental and royalty activities

Yes/
Done No/
N/A

▶ Description and location of property _____

Residential property

Commercial

property

▶ Did the fiduciary actively participate in the rental activity?

▶ Was there personal use of the rental property?

If yes, complete the information below.

Number of days the property was occupied by you, or a related party not paying rent, at the fair market value. _____

Number of days the property was not occupied. _____

Income:	Amount		Amount
Rents received		Royalties received	
Expenses:			
Mortgage interest		Legal and other professional fees	
Other interest		Cleaning and maintenance	
Insurance		Commissions	
Repairs		Utilities	
Auto and travel		Management fees	
Advertising		Supplies	
Taxes		Other (itemize)	

 ▶ If this is a new property or the property was sold during the year, provide the Closing Disclosure.

 ▶ List below any improvements or assets purchased during the year.

Description	Date placed in service	Cost

Income from partnerships, estates, trusts, LLCs, or S corporations (Schedule E)— Enclose all Schedule(s) K-1 (both federal and state) received to date. Also list below all Schedule K-1(s) not yet received:

Name	Source code*	Federal ID #

*Source code: P = Partnership E = Estate/trust F = Foreign trust L = LLC S = S corporation

Contributions

- ▶ Cash contributions allowed by the will or trust document for which you have receipts, canceled checks, etc.

NOTE: You must have written acknowledgment from any charitable organization to which you made individual donations of \$250 or more during the year. If value was received in exchange for a contribution, acknowledgement from the charity must include an estimate of such value. You must have receipts or bank records for cash contributions.

Donee	Amount	Donee	Amount

- ▶ Other than cash contributions (enclose receipts):

Organization name and address			
Description of property			
Date acquired			
How acquired			
Cost or basis			
Date contributed			
Fair market value (FMV)			
How FMV determined			

For contributions over \$5,000, include a copy of the appraisal and confirmation from charity. Enclose a signed Form 8283 for noncash contributions, if applicable.

Interest expense

► Mortgage interest expense (attach Forms 1098).

Payee*	Property**	Amount

* Include address and Social Security number if payee is an individual.

** Describe the property securing the related obligation, i.e., principal residence, motor home, boat, etc.

► Unamortized points. Include a copy of the refinancing statement and length of mortgage.

Payee	Purpose	Amount

► Investment interest expense

Payee	Investment purpose	Amount

Deductible taxes

Description	Amount
State and local income tax payments made this year for prior year(s):	
4 th quarter 2016 paid in January 2017	
Extension payment	
Balance due	
Real estate taxes	
Personal property taxes	
Intangible tax	
Other taxes	
Foreign tax withheld (may be used as a credit)	



Miscellaneous deductions

Description	Amount
Tax return preparation fees	
Legal fees (provide details)	
Safe deposit box rental (if used for storage of documents or items related to income-producing property)	
Fiduciary fees	
Investment fees	
Other miscellaneous deductions — itemize	

Comments/explanations

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