

**Checklist**

Estate or Trust Name:

EIN:

**Checklist**

This checklist is provided to help you gather necessary information for us to prepare your 2025 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2024 tax year.

**Prior Year Documentation**

- Copy of decedent's will or trust agreement
- Tax returns for the prior three years
- Prior year carryover information (passive loss, net operating loss (NOL), capital loss, etc.)

**Current Year Income Documentation**

- Dividend income (Forms 1099-DIV and 1099-OID)
- Interest income (Form 1099-INT)
- Miscellaneous income (Form 1099-MISC)
- Nonemployee compensation (Form 1099-NEC)
- Wage and tax statements (Form W-2)
- Gambling income (Form W2-G)
- IRA distributions, pensions, and annuities (Form 1099-R)
- Income from partnerships, S corporations, estates, and trusts (Schedule K-1)
- Income from rental real estate and royalties (Schedule E)
- Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)
- Digital asset proceeds from brokerage transactions (Form 1099-DA)
- Basis information for estate or trust assets (Form 8971 and Schedule A)
- Business income (Schedule C)
- Farm income (Schedule F)
- Cancellation of debt (Form 1099-C)
- Credit card, debit card, and third-party network transactions (Form 1099-K)

## Questionnaire

Estate or Trust Name:

EIN:

### Questionnaire

#### General Information

##### Yes No

- Is this the first year the estate or trust is filing a tax return?  
**Yes No**  
  If "Yes," has the estate or trust applied for or received a Federal ID number?
- Did the estate or trust terminate during the tax year or are there plans to terminate soon?  
 If "Yes," provide details. \_\_\_\_\_
- Does the estate or trust have a copy of the decedent's will or trust documents?  
  Did the estate or trust documentation change at any point during the tax year?  
 If "Yes," provide a copy of the updated documentation.
- Did the estate or trust have a change in entity type?  
  Did the estate or trust have a change of address during the tax year?  
  Did the estate or trust have a change of name during the tax year?  
  Did the estate or trust have a change of responsible party?  
  If this is a trust: Is its administration primarily controlled by a U.S., rather than a foreign, court?  
**Yes No**  
  Does one or more U.S. person (e.g., trustee) have the authority to control all of the substantial decisions of the trust?  
  If either of these questions is "No," is the grantor or any beneficiary a U.S. person?
- Did the estate or trust receive income from, or own property in, more than one state during the year?  
  Did the estate or trust receive tax-exempt income?  
  Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual?  
  If this is a decedent's estate, has the estate been open for more than two years?  
 If "Yes," provide an explanation for the delay.
- Did the estate or trust own securities or loans that became worthless or uncollectible during the tax year?  
  Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing?  
 If "Yes," provide documentation.
- Did the estate or trust have any distributions to beneficiaries during the tax year or with 65 days following the tax year end?  
 If "Yes," provide details.
- Did the estate or trust, at any time during the tax year:  
 a. receive (as a reward, award, or payment for property or services) a digital asset (or a financial interest in a digital asset)?  
 b. sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?
- Did the estate or trust receive a Paycheck Protection Program (PPP) loan related to COVID-19?  
**Yes No**  
  If "Yes," was any portion of the loan forgiven during the current tax year?
- Did the estate or trust receive a cash payment or digital asset of more than \$10,000 in one transaction or two or more related transactions during the tax year?  
**Yes No**  
  If "Yes," was Form 8300, Report of Cash Payments over \$10,000 Received in Trade or Business, filed?
- Did the estate or trust purchase a new clean vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year?  
 If "Yes," provide the report the dealer or seller is required to provide to you and the vehicle identification number (VIN).

#### Beneficiaries

##### Yes No

## Questionnaire

Estate or Trust Name:

EIN:

### Questionnaire

- Did the estate or trust have any changes in beneficiary information during the tax year?  
If "Yes," provide details.
- Does the estate or trust have a copy of the beneficiaries identifying documents?
- Are any of the trusts beneficiaries skip persons?
- Does the estate or trust have any foreign beneficiaries?

### Foreign Tax Information

#### Yes No

- Did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?
- Did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust at any time during the tax year?
- Did the aggregate value of the estate or trust's foreign account exceed \$10,000 at any time during the tax year?
- Did the estate or trust own any property in a foreign country?
- Did the estate or trust have any income from, or pay taxes to, a foreign country?
- Did the estate or trust, or grantor of the trust, make any transfers to a foreign trust during the tax year?  
If "Yes," provide details.
- Did the estate or trust receive a Schedule K-3 from a partnership or S corporation?

### Refund, Balance Due, and Estimated Tax Information

#### Yes No

- Did the estate or trust make any estimated payments toward the 2025 taxes?
- Did the estate or trust apply an overpayment of the 2024 taxes to the 2025 estimated taxes?
- If the estate or trust has an overpayment of 2025 taxes, should the refund be applied to the 2026 estimated taxes?
- Does the estate or trust want to have any refund or balance due deposited to or withdrawn from their bank account?  
If "Yes," provide a canceled checking or savings slip.
- Does the estate or trust anticipate the income or withholdings to be different for 2026?

### Miscellaneous Information

#### Yes No

- Did the estate or trust incur a gain or loss due to damaged or stolen property?  
If "Yes," provide the incident date, value of the property, and amount of insurance reimbursements.  
If the incident was attributed to a federally declared disaster, also include the declaration number assigned by FEMA.
- Did the estate or trust pay health insurance premiums for its employees during the tax year?
- Did the estate or trust receive any notices from the IRS or state taxing authority?  
If "Yes," explain. \_\_\_\_\_
- May the IRS discuss the estate or trust's tax return with the preparer?
- Would the estate or trust like a copy of the tax return sent to you electronically instead of receiving a printed copy?

### Preparer Notes

- Preparer Notes

## 2025 Tax Organizer for Estates and Trusts General and Fiduciary Information

### General Information

|   |                            |  |
|---|----------------------------|--|
| <b>Estate or trust name</b>                 | <b>EIN</b>                 |  |
| <b>In care of name</b>                      | <b>Entity name control</b> |  |
| <b>Street address, city, state, and ZIP</b> |                            |  |

**Yes No**

Does the estate or trust file under a calendar year?  
 If "No," what is the tax year begin date? \_\_\_\_\_ Tax year end date? \_\_\_\_\_

Type of entity (select all that apply):

- |  |   |   |
|--|---|---|
| <input type="checkbox"/> Decedent's estate             | <input type="checkbox"/> Simple trust                         | <input type="checkbox"/> Complex trust      |
| <input type="checkbox"/> Qualified disability trust    | <input type="checkbox"/> Electing small business trust (ESBT) | <input type="checkbox"/> Grantor type trust |
| <input type="checkbox"/> Bankruptcy estate (chapter 7) | <input type="checkbox"/> Bankruptcy estate (chapter 11)       | <input type="checkbox"/> Pooled income fund |

If the entity is a decedent's estate, provide the following information.

Decedent's name \_\_\_\_\_  
 SSN \_\_\_\_\_ Date of death \_\_\_\_\_

How many beneficiaries did the estate or trust have during the tax year? \_\_\_\_\_

Date entity created \_\_\_\_\_

- Does the estate or trust's governing instrument require all income to be distributed?  
  Is the entity a nonexempt charitable or split-interest trust?  
  Did the estate or filing trust make a section 645 election?  
 If "Yes," provide the trust's EIN. \_\_\_\_\_

### Fiduciary Information

|   |  |                     |  |
|---|--|---------------------|--|
| <b>First and last name (if an individual)</b> |  |                     |  |
| <b>Business name (if a business)</b>          |  |                     |  |
| <b>Fiduciary ID Number</b>                    |  | <b>Phone number</b> |  |
| <b>Cell number</b>                            |  | <b>Fax number</b>   |  |
| <b>Email</b>                                  |  |                     |  |

**Yes No**

Is the fiduciary a financial institution that submitted estimated tax payments for the trust for which it is the trustee?  
 What is the fiduciary's title?  
 Trustee  Executor  Executrix Other \_\_\_\_\_

### Estimates

|                               | Federal   |        | Resident State |        | Resident City |        |
|-------------------------------|-----------|--------|----------------|--------|---------------|--------|
|                               | Date Paid | Amount | Date Paid      | Amount | Date Paid     | Amount |
| Overpayment applied from 2024 | _____     | _____  | _____          | _____  | _____         | _____  |
| First quarter                 | _____     | _____  | _____          | _____  | _____         | _____  |
| Second quarter                | _____     | _____  | _____          | _____  | _____         | _____  |
| Third quarter                 | _____     | _____  | _____          | _____  | _____         | _____  |
| Fourth quarter                | _____     | _____  | _____          | _____  | _____         | _____  |
| Additional payments           | _____     | _____  | _____          | _____  | _____         | _____  |

### Account Information for Deposits and Withdrawals

| Name of Bank | Bank Routing Number | Bank Account Number | Type of Account |         | Use This Account for |             |
|--------------|---------------------|---------------------|-----------------|---------|----------------------|-------------|
|              |                     |                     | Checking        | Savings | Deposits             | Withdrawals |
|              |                     |                     |                 |         |                      |             |
|              |                     |                     |                 |         |                      |             |

### Income

Estate or Trust Name:

EIN:

#### Wages & Salaries

Provide all copies of Form W-2

| Employer Name | 2025 Amount |
|---------------|-------------|
|               |             |
|               |             |
|               |             |
|               |             |
|               |             |

#### Retirement

Provide all copies of Form 1099-R

| Payer Name | 2025 Amount |
|------------|-------------|
|            |             |
|            |             |
|            |             |
|            |             |
|            |             |

#### Miscellaneous Income

Provide all copies of Form 1099's

| Payer Name | 2025 Amount |
|------------|-------------|
|            |             |
|            |             |
|            |             |
|            |             |
|            |             |

**Dividend & Interest Income**

Estate or Trust Name:

EIN:

**Dividend Income**

Provide all copies of Form 1099-DIV and other statements that report dividend income.

| <b>Account Number<br/>Payer Name</b> | <b>Ordinary<br/>Dividends</b> | <b>Tax-Exempt<br/>Dividends</b> |
|--------------------------------------|-------------------------------|---------------------------------|
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |
| _____                                | _____                         | _____                           |

**Interest Income**

Provide all copies of Form 1099-INT, Form 1099-OID and other statements that report interest income.

| <b>Account Number<br/>Payer Name</b> | <b>Interest</b> | <b>Tax-Exempt<br/>Interest</b> |
|--------------------------------------|-----------------|--------------------------------|
| _____                                | _____           | _____                          |
| _____                                | _____           | _____                          |
| _____                                | _____           | _____                          |
| _____                                | _____           | _____                          |
| _____                                | _____           | _____                          |
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| _____                                | _____           | _____                          |
| _____                                | _____           | _____                          |
| _____                                | _____           | _____                          |
| _____                                | _____           | _____                          |
| _____                                | _____           | _____                          |
| _____                                | _____           | _____                          |

If any interest income listed above is from a seller-financed mortgage, provide the payer's ID number and address

**Sale of Capital Assets**

Estate or Trust Name: \_\_\_\_\_

EIN: \_\_\_\_\_

**Sale of Capital Assets (including assets not reported on Form 1099-B)**

Provide all brokerage statements

| Description of Property | Date Purchased | Date Sold | Sales Price | Cost or Basis |
|-------------------------|----------------|-----------|-------------|---------------|
|                         |                |           |             |               |
|                         |                |           |             |               |
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**Installment Sale Income**

Description of property: \_\_\_\_\_

| Date acquired _____ Date sold _____                           | 2025 | Prior years |
|---|------|-------------|
| Selling price . . . . .                                       |      |             |
| Mortgages assumed . . . . .                                   |      |             |
| Cost of property sold . . . . .                               |      |             |
| Depreciation allowed . . . . .                                |      |             |
| Commissions and expense of sale . . . . .                     |      |             |
| Gross profit percentage . . . . .                             |      |             |
| Interest received . . . . .                                   |      |             |
| Principal payments received . . . . .                         |      |             |
| Property was sold to a related party <input type="checkbox"/> |      |             |

### Beneficiary's and Other Information

Estate or Trust Name:

EIN:

#### Beneficiary Information

Foreign beneficiary

Fed %

ID Number \_\_\_\_\_ Distributions if any \_\_\_\_\_

Name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_ Phone \_\_\_\_\_

**U.S. only** State, ZIP \_\_\_\_\_

**Foreign only** Province/ State, Country, Postal code \_\_\_\_\_

Email \_\_\_\_\_

Foreign beneficiary

Fed %

ID Number \_\_\_\_\_ Distributions if any \_\_\_\_\_

Name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_ Phone \_\_\_\_\_

**U.S. only** State, ZIP \_\_\_\_\_

**Foreign only** Province/ State, Country, Postal code \_\_\_\_\_

Email \_\_\_\_\_

Foreign beneficiary

Fed %

ID Number \_\_\_\_\_ Distributions if any \_\_\_\_\_

Name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_ Phone \_\_\_\_\_

**U.S. only** State, ZIP \_\_\_\_\_

**Foreign only** Province/ State, Country, Postal code \_\_\_\_\_

Email \_\_\_\_\_

Foreign beneficiary

Fed %

ID Number \_\_\_\_\_ Distributions if any \_\_\_\_\_

Name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_ Phone \_\_\_\_\_

**U.S. only** State, ZIP \_\_\_\_\_

**Foreign only** Province/ State, Country, Postal code \_\_\_\_\_

Email \_\_\_\_\_



### Schedule E - Income or Loss from Rental Real Estate & Royalties

Estate or Trust Name: \_\_\_\_\_

EIN: \_\_\_\_\_

#### General Property Information

Grantor

Property description \_\_\_\_\_

Address, city, state, ZIP \_\_\_\_\_

#### Select the property type

- Single family residence       Vacation / short-term rental       Land       Self-rental
- Multi-family residence       Commercial       Royalties       Other \_\_\_\_\_

Number of days property was rented \_\_\_\_\_ Number of days property was used for personal use \_\_\_\_\_

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied \_\_\_\_\_

- This property was placed in service during 2025.      Yes      No
- This property was disposed of during 2025.             Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this rental.
- This property is your main home or second home.             If "Yes," did you file Forms 1099 for the individuals?
- This property was owned as a qualified joint venture.

#### Income

|   | 2025  | 2025  |
|---|-------|-------|
| Rent income . . . . .   | _____ | _____ |
| Royalties from oil, gas, mineral, copyright or patent . . . . . | _____ | _____ |

#### Expenses

|                                     | Rental Unit Expenses | Rental and Homeowner Expenses |  |
|-------------------------------------|----------------------|-------------------------------|--|
| Advertising . . . . .               | _____                | _____                         | If this Schedule E is for a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property. |
| Auto & travel . . . . .             | _____                | _____                         |  |
| Cleaning & maintenance . . . . .    | _____                | _____                         |  |
| Commissions . . . . .               | _____                | _____                         |  |
| Insurance . . . . .                 | _____                | _____                         |  |
| Legal & professional fees . . . . . | _____                | _____                         |  |
| Management fees . . . . .           | _____                | _____                         |  |
| Mortgage interest . . . . .         | _____                | _____                         |  |
| Other interest . . . . .            | _____                | _____                         |  |
| Repairs . . . . .                   | _____                | _____                         |  |
| Supplies . . . . .                  | _____                | _____                         | If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.  |
| Taxes . . . . .                     | _____                | _____                         |  |
| Utilities . . . . .                 | _____                | _____                         |  |
| Depletion . . . . .                 | _____                | _____                         |  |
| Other expenses                      | _____                | _____                         |  |
| _____                               | _____                | _____                         |  |
| _____                               | _____                | _____                         |  |
| _____                               | _____                | _____                         |  |
| _____                               | _____                | _____                         |  |
| _____                               | _____                | _____                         |  |
| _____                               | _____                | _____                         |  |

**Income or Loss from Investments in Partnerships, S Corporations, and Fiduciaries**

Estate or Trust Name:

EIN:

**Schedule K-1 from Partnerships, S Corporations, Estates and Trusts**

Provide all copies of Schedule K-1 and attachments

**Entity Name**

**EIN**

### Asset Listing for 2025

Estate or Trust Name:

EIN:

**Assets for:**

| Description of Property | Date Acquired | Cost / Basis | Date Disposed of | Sales Price | Expense of Sale |
|-------------------------|---------------|--------------|------------------|-------------|-----------------|
|                         |               |              |                  |             |                 |
|                         |               |              |                  |             |                 |
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