ORGANIZER

AICPA® Tax Section

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# ESTATE TAX RETURN ORGANIZER

## (FORM 706)

Greetings

We provide this tax data organizer 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.

You can use this organizer in the way most convenient for you.

- Input your data directly into this PDF form, save the file to your computer, send to us, and if you want, print a copy, or
- Print the organizer and complete manually.

We look forward to preparing your returns. Should you have questions regarding any items, please do not hesitate to contact us or stop by to see us.

Sincerely

FREIDAG ASSOCIATES

AICPA® Tax Section

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## (FORM 706)

**For decedents dying after Dec. 31, 2015**

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 decedent ever reside in a community property state? ______________________________

Citizenship:

Decedent ______________________________

Spouse ______________________________

Personal representative's (s') name ______________________________

Address ______________________________

Social Security/federal ID number ______________________________

Phone ______________________________

Fax ______________________________

Email address ______________________________

Attorney's name, address and telephone number ______________________________

______________________________

Broker's name, address and telephone number ______________________________

______________________________

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

______________________________

Case number ______________________________

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## 100) GENERAL INFORMATION

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 decedent held any interest or power. ☐ ☐

▶ 103) Provide beneficiary information below (Note if non-USA citizen):

| FULL NAME | ADDRESS CITY/STATE/ZIP | RELATIONSHIP TO DECEDENT | TAXPAYER ID # | BIRTH DATE |
|---|---|---|---|---|
| | | | | |
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| 100) GENERAL INFORMATION | 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 gifts valued in the aggregate at more than $14,000 to any one person during the calendar year of his/her death, complete 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) Provide a copy of any personal property insurance floater that lists specific items of property. | ☐ | ☐ |
| ▶ 108) 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 | ☐ | ☐ |
| ▶ 109) 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? | ☐ | ☐ |
| ▶ 110) If the decedent was divorced, provide date of divorce: ____________________ | ☐ | ☐ |
| ▶ 111) Provide a copy of any pre-nuptial agreement, post-nuptial or separate/community property agreement, if applicable. | ☐ | ☐ |

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| 100) GENERAL INFORMATION | DONE | N/A |
|---|---|---|
| ▶ 112) Furnish copies of employment agreements, deferred compensation and any contracts where and not all benefits due were received. | ☐ | ☐ |
| ▶ 113) 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). | ☐ | ☐ |
| ▶ 114) Provide federal tax identification number for any partnerships, closely held corporations, or LLCs sold by decedent during his/her lifetime. | ☐ | ☐ |
| ▶ 115) If the decedent was involved in any litigation provide details. | ☐ | ☐ |

| 200) REAL ESTATE | DONE | N/A |
|---|---|---|
| ▶ 201) Provide copies of all deeds. If joint ownership report on Schedule E, if held in a trust report on Schedule G. | ☐ | ☐ |
| ▶ 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 status of security deposits and date of last rent payment. | ☐ | ☐ |
| ▶ 205) Include 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 monthly statements for the month prior to the date of death and six monthly statements after date of death. | ☐ | ☐ |
| a) Consider requesting average date of death values from broker. | ☐ | ☐ |
| b) Consider determining values from a service provider. | ☐ | ☐ |
| ▶ 302) Provide a list and copies of all stock and bond certificates held by the decedent, which were not listed on the brokerage statements. Also, provide a list of any subject to transfer on 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 | ☐ | ☐ |
| ▪ list of any recent sales of stock by decedent or other shareholders | ☐ | ☐ |
| ▪ 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. | ☐ | ☐ |
| ▶ 306) Determine accrued interest on bonds and money market funds and includible dividends paid after death to stockholders of record of date of death. | ☐ | ☐ |

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| 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 date of last interest payment. | ☐ | ☐ |

| 500) LIFE INSURANCE | DONE | N/A |
|---|---|---|
| ▶ 501) Provide a list of life insurance policies indicating: | | |
| ▪ insured | ☐ | ☐ |
| ▪ amount | ☐ | ☐ |
| ▪ ownership | ☐ | ☐ |
| ▪ beneficiaries — primary and conditional | ☐ | ☐ |
| ▪ company | ☐ | ☐ |
| ▪ policy number | ☐ | ☐ |
| ▶ 502) Provide Form(s) 712 issued by the life insurance companies for policies on decedent (Form 712 is required for every policy) (verify names of owner and beneficiary with insurance company prior to requesting Form(s) 712). | ☐ | ☐ |
| ▶ 503) If the decedent was not the owner of the policy, provide date and circumstances of acquisition by the owner. | ☐ | ☐ |

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| 500) LIFE INSURANCE | DONE | N/A |
|---|---|---|
| ▶ 504) If subject to a split-dollar arrangement, please provide 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 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 | ☐ | ☐ |
| ▶ 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) Did the decedent have any accrued employee benefits such as: accrued salary, vacation, non-qualified deferred compensation, stock options, unreimbursed expenses outstanding at date of death? | ☐ | ☐ |

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| 700) MISCELLANEOUS PROPERTY | DONE | N/A |
| --- | --- | --- |
| ▶ 704) Provide a list of any refunds or reimbursements received or receivable by the estate. | ☐ | ☐ |
| ▶ 705) 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. | ☐ | ☐ |
| ▶ 706) Provide a list of vehicles owned by the decedent with make, model, year, odometer reading, vehicle identification number (VIN), general condition, and Blue Book values at the date of death, and copies of certificates of title, if available. | ☐ | ☐ |
| ▶ 707) Provide a list of all other assets, including description and fair market value as of date of death. | ☐ | ☐ |

| 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. | ☐ | ☐ |
| ▶ 802) Provide copies of commercial annuity contracts and last statement indicating balance of account. | ☐ | ☐ |
| ▶ 803) Request date of death value from Plan Administrator or annuity provider. | ☐ | ☐ |
| ▶ 804) Provide a copy of all beneficiary designations. Verify payor has correct beneficiary. | ☐ | ☐ |

| 900) ADMINISTRATION EXPENSES | DONE | N/A |
| --- | --- | --- |
| ▶ 901) Provide a copy of the funeral-related expenses (paid by the estate or reimbursed to the payor) including the cost of the following: | | |
| ■ funeral arrangements (include a copy of funeral services agreement) | ☐ | ☐ |
| ■ markers | ☐ | ☐ |
| ■ reception costs | ☐ | ☐ |
| ■ flowers | ☐ | ☐ |
| ■ thank you notes and postage | ☐ | ☐ |
| ■ obituary | ☐ | ☐ |
| ■ clergy or rabbi honoraria | ☐ | ☐ |
| ■ other | ☐ | ☐ |

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## 900) ADMINISTRATION EXPENSES

DONE N/A

▶ 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 ( paid and estimated) ☐ ☐
- accounting fees (paid and estimated) ☐ ☐
- maintenance of estate property ☐ ☐
- appraisal fees ☐ ☐
- personal representative fees (paid and estimated), and out of pocket expenses (travel, postage, telephone etc.) ☐ ☐
- court costs ☐ ☐
- other expenses (please provide detail) ☐ ☐

## 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) 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

DONE N/A

▶ 1101) Schedule any losses, including casualty losses, incurred during the administration of the estate. ☐ ☐

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| 1200) CHARITABLE BEQUESTS | DONE | N/A |
|---|---|---|
| ▶ 1201) Attach a schedule of charities listed in the will or trust including name, address and character of organization. | ☐ | ☐ |

| 1300) CREDIT FOR PRIOR TRANSFERS | DONE | N/A |
|---|---|---|
| ▶ 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. | ☐ | ☐ |

| 1400) GST TAX | DONE | N/A |
|---|---|---|
| ▶ 1401) Did decedent make any gifts under the filing threshold to trusts. | ☐ | ☐ |
| ▶ 1402) Provide Federal tax ID number of any trust to which Generation Skipping Exemption will be currently allocated. | ☐ | ☐ |

**COMMENTS OR EXPLANATIONS**



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