

CERTIFIED PUBLIC ACCOUNTANTS
FREIDAG ASSOCIATES_{PC}

Stewart Centre • 50 W Douglas St #400 • Freeport IL 61032
815-235-3950 • Fax 815-235-4990 • Text 815.235.3950
www.FREIDAG.com • CPA@Freidag.com

GIFT TAX RETURN ORGANIZER

(FORM 709)

Greetings

We provide this tax data organizer to assist you, the donor, in gathering the information required for preparation of your gift tax returns for 2015. 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

GIFT TAX RETURN ORGANIZER (FORM 709)

Donor's full name _____ SS# _____

Spouse's name _____ SS# _____

Address _____

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

Telephone number _____ Telephone number _____ Donor's citizenship _____

Home _____ Office _____ Spouse's citizenship _____

YES NO

▶ 1) Did donor die during the year? If yes, provide a copy of the death certificate.

▶ 2) Have gift tax returns been filed in prior years? If yes, provide copies, unless they were prepared by this firm.

▶ 3) Have previously filed gift tax returns been examined? If so, provide copies of examination reports.

▶ 4) Have the gifts (including generation-skipping transfers) to third parties during the calendar year been considered as made one-half by each spouse? If yes:

a. Were the gifts made from community property of the spouses?

b. Were taxpayer/donors married during entire year?

c. Did taxpayer/donors get married during the year? If yes, when? _____

d. Did taxpayer/donors get divorced during the year? If yes, when? _____

e. Will each spouse file a gift tax return?

f. Did the donor's spouse die during the year? If yes, when? _____

GIFT TAX RETURN ORGANIZER (FORM 709)

	YES	NO
▶ 5) Has the donor's spouse made gifts? If so, complete a separate Form 709 organizer.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 6) Were any of the above gifts made to or for the benefit of a trust? If yes, provide a copy of the trust instrument and the trust's identification number if one has been obtained.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 7) Does the value of any of the above gifts reflect a valuation discount? If so, provide a copy of the valuation report or the analysis upon which the discount is based.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 8) Were any of the above gifts based upon an appraisal? If yes, provide a copy of appraisal.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 9) Were gifts made to a Section 529 Plan?	<input type="checkbox"/>	<input type="checkbox"/>
a. Did the donor make gifts to a Section 529 Plan in prior years?	<input type="checkbox"/>	<input type="checkbox"/>
b. Are this year's gifts to a new Section 529 Plan or to one for a different beneficiary?	<input type="checkbox"/>	<input type="checkbox"/>
c. Form 709 is not required if the only item is reporting a prior year gift to the Section 529 plan, but it is recommended. Would you like to file to report the gift that originated in a prior year?	<input type="checkbox"/>	<input type="checkbox"/>
▶ 10) If spouse died after Dec. 31, 2011, please provide a copy of the spouse's Estate Tax Return, if filed.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 11) Does donor have an Unused Exclusion (DSUE) from a deceased spouse?	<input type="checkbox"/>	<input type="checkbox"/>
If yes, provide deceased spouse's name, date of death, and amount of unused exclusion.		
▶ 12) Did donor make gifts to the child of a deceased child? The donee may move up a generation for gift tax purposes.	<input type="checkbox"/>	<input type="checkbox"/>
▶ 13) Does donor's attorney need to review returns before filing? If yes, this will affect whether an extension is needed.	<input type="checkbox"/>	<input type="checkbox"/>

GIFT TAX RETURN ORGANIZER (FORM 709)

YES NO

▶ 14) Provide the following information for current year gifts:

- | | | |
|--------------------------------------|--------------------------|--------------------------|
| ▪ Donee’s name and address | <input type="checkbox"/> | <input type="checkbox"/> |
| ▪ Relationship to donor | <input type="checkbox"/> | <input type="checkbox"/> |
| ▪ Description of gift | <input type="checkbox"/> | <input type="checkbox"/> |
| ▪ Donee’s date of birth | <input type="checkbox"/> | <input type="checkbox"/> |
| ▪ Donor’s adjusted basis in the gift | <input type="checkbox"/> | <input type="checkbox"/> |
| ▪ Date of gift | <input type="checkbox"/> | <input type="checkbox"/> |
| ▪ Value at date of gift | <input type="checkbox"/> | <input type="checkbox"/> |
| ▪ If securities, Cusip number | <input type="checkbox"/> | <input type="checkbox"/> |

Comments/Explanations _____

