Questions

Please check the appropriate box and include all necessary details and documentation.

	Yes	No
Documents and Other Information Needed from the Executor / Fiduciary		
If decedent's estate, has the fiduciary provided a copy of the will?	☐	☐
If trust, has the fiduciary provided a copy of trust agreement and amendments, if any?	☐	☐
If the estate or trust will be allocating net income to beneficiaries, have the names, addresses, and tax identification numbers been provided?	☐	☐
If the estate or trust has depreciable assets, have depreciation schedules been provided?	☐	☐
If prepared by another firm, have copies of prior year federal and state returns been provided?	☐	☐
If qualified funeral trust, has funeral contract detail information (name and value) been provided?	☐	☐
If section 664 trust or charitable lead trust, have donor(s) name and address, description and fair market value of asset(s) and date(s) of donation been provided?	☐	☐
Return Information		
Did the estate or trust receive correspondence from a state taxing authority or the Internal Revenue Service regarding a prior year return?	☐	☐
If yes, explain and attach a copy: ________________________________		
Have there been any changes regarding the fiduciary or joint fiduciaries?	☐	☐
If yes, explain: ________________________________		
If decedent's estate, has estate been open more than two years?	☐	☐
If yes, explain delay in closing the estate: ________________________________		
If qualified funeral trust, have there been any contract changes?	☐	☐
If yes, explain: ________________________________		
If a cemetery perpetual care fund, has the number of gravesites or deduction per gravesite changed?	☐	☐
If yes, explain: ________________________________		
Did the estate or trust have any capital loss, net operating loss, or passive loss carryovers?	☐	☐
If yes, provide carryover information ________________________________		
Did the estate or trust make estimated tax payments or have an overpayment applied for this tax year?	☐	☐
If yes, provide estimate information ________________________________		
For section 664 trust or charitable lead trust, were additional assets contributed to the trust this year?	☐	☐
If yes, provide donor(s) name and address, description and fair market value of asset(s), and date(s) of donation: ________________________________		
For section 664 trust, where there any carryovers of undistributed income?	☐	☐
If yes, provide detail for investment and excluded carryover amounts ________________________________		
Did you change any bank accounts that have been used for financial transactions during the tax year?	☐	☐
If yes, provide bank information ________________________________		
Beneficiary Information		
Are there any new beneficiaries this year?	☐	☐
If yes, provide name, address, and tax identification number: ________________________________		
Have there been any changes to beneficiary names or addresses?	☐	☐
If yes, explain: ________________________________		
Have there been any changes to how income should be allocated to beneficiaries?	☐	☐
If yes explain: ________________________________		

Income Information

Did the estate or trust acquire or dispose of any stock during the year? ☐ ☐

Did the estate or trust purchase rental property during the year? ☐ ☐

Did the estate or trust acquire a new or additional interest in a partnership or S corporation? ☐ ☐

Did the estate or trust sell, exchange, or purchase any real estate during the year? ☐ ☐

Did the estate or trust sell an existing business, rental, or other property this year? ☐ ☐

Did the estate or trust receive any income from property sold prior to this year? ☐ ☐

Did the estate or trust receive any payments from an annuity, pension, or profit sharing plan? ☐ ☐

If yes, were any subject to 10 year averaging? ☐ ☐

Did the estate or trust receive any gambling or lottery winnings? ☐ ☐

Did the estate or trust incur casualty or theft losses during the year? ☐ ☐

If yes, provide a detailed explanation: ____

If qualified funeral trust, is there a trustee fee charged per contract? ☐ ☐

If yes, provide dollar value: ____

Foreign Activity

Did the estate or trust hold an interest in a foreign entity? ☐ ☐

Did the estate or trust have any foreign income or pay any foreign taxes, directly or indirectly, from investment accounts or pass-through entities? ☐ ☐

Did the estate or trust have an interest in or a signature authority over a financial account (such as bank or brokerage) in a foreign country? ☐ ☐

Did the estate or trust receive a distribution from, or transfer assets to a foreign trust? ☐ ☐