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ESTATE TAX RETURN ORGANIZER FORM 706

Decedent's Full Name _____

Social Security No. _____ Date of Birth _____ Date of Death _____

Decedent's legal residence at date of death (city, county, state and zip code or foreign country)

Personal Representative's Name _____

Personal Representative's Address _____

Personal Representative's Social Security/Federal ID Number _____

Personal Representative's Fax, Telephone Number and E-mail Address _____

Attorney's Name and Telephone Number _____

Broker's Name and Telephone Number _____

Insurance Agent's name and Telephone Number _____

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

Case Number _____

Enclosed is an organizer and questionnaire designed to assist you in gathering the information needed to prepare the federal and state estate tax returns. The estate returns are due 9 months after the date of death. Please transmit the completed organizer and supporting documentation as requested. Thank you for the opportunity to assist you with these matters.

Best Regards,

RANDALL A. LENZ, J.D., CPA

ESTATE TAX RETURN ORGANIZER (706)

- | | | | |
|------|--|-------------------------|-------------------------|
| 100) | GENERAL INFORMATION | <u>DONE</u> | <u>N/A</u> |
| 101) | Provide a certified copy of: <ul style="list-style-type: none"> • will • 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, and obtain Forms 1041 for the past 3 years filed on behalf of the trust. | _____ | _____ |
| 103) | Provide beneficiary information below (Note if non-USA citizen): | | |

FULL NAME	ADDRESS CITY/STATE/ZIP	RELATIONSHIP TO DECEDENT	SOCIAL SECURITY #	BIRTH DATE

- | | | | |
|------|--|-------------------------|-------------------------|
| 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 at more than \$11,000 or more 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 owned or co-owned by the decedent. Note if any assets were bequeathed to a specific beneficiary. Provide a copy of any personal property insurance floater that lists specific items of property. | _____ | _____ |
| 107) | If the decedent had access to a safety deposit box, provide the following: <ul style="list-style-type: none"> • location • joint depository, if any, and relationship to the decedent. • detail list of contents. | _____

_____ | _____

_____ |
| 108) | If the decedent's spouse predeceased the decedent, provide a copy of the spouse's Form 706, state inheritance tax return(s) and any Form(s) 1041 filed on behalf of that estate. | _____ | _____ |
| 109) | If the decedent was divorced, provide a copy of any divorce decree and/or property settlement. Date of divorce: _____ | _____ | _____ |

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	<u>DONE</u>	<u>N/A</u>
110) Please provide a copy of a pre-nuptial agreement or separate/community property agreement, if applicable.	_____	_____
111) 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.)	_____	_____
112) Sign and return attached power of attorney.	_____	_____
200) REAL ESTATE		
201) Provide copies of all deeds.	_____	_____
202) Provide copies of the most recent appraisal of real estate owned by the decedent.	_____	_____
203) If appraisals have not been prepared, provide a schedule of all real estate owned or under contract to purchase with the following information: <ul style="list-style-type: none">• legal description and or street address, if applicable• assessed value for property tax purposes (copy of latest tax assessment notice)	_____ _____	_____ _____
204) Include description of real estate (and length of ownership) subject to a qualified conservation easement.	_____	_____
205) Provide lease documents if the property is leased to a lineal descendent or collateral heir.	_____	_____
300) STOCKS, BONDS, AND MUTUAL FUNDS		
301) Provide copies of all brokerage and mutual fund statements for the current year prior to the date of death and each statement since the date of death.	_____	_____
302) Provide a list and copies of all stock and bond certificates held by the decedent, which were not listed on the brokerage statements.	_____	_____
303) If the decedent owned stock in a closely held corporation, provide copies of: <ul style="list-style-type: none">• stock certificates• buy-sell agreements• tax returns and/or financial statements for the prior five years• appraisal of stock	_____ _____ _____ _____	_____ _____ _____ _____
304) Provide documentation of worthless securities.	_____	_____
305) List of US Savings Bonds (Series E, EE and HH) with face amount and month and year of purchase.	_____	_____

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	<u>DONE</u>	<u>N/A</u>
400) MORTGAGES, NOTES AND CASH		
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	_____	_____
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) held by the decedent at death. \$ _____	_____	_____
404) Provide copies of all notes and mortgages owed to the decedent, including amortization schedules if available.	_____	_____
500) LIFE INSURANCE		
501) Provide a list of life insurance policies indicating:		
• insured	_____	_____
• amount	_____	_____
• ownership	_____	_____
• beneficiaries	_____	_____
• company	_____	_____
• policy number	_____	_____
502) Provide Form(s) 712 issued by the life insurance companies. (Form 712 is required for each policy.)	_____	_____
503) If the decedent was not the owner of the policy, provide date and circumstances of acquisition by the owner.	_____	_____
600) JOINTLY OWNED PROPERTY		
601) For all assets owned jointly by the decedent and others, indicate the percentage contributed by the decedent.	_____	_____
602) Provide name(s) and address(es) of co-owners other than spouse.	_____	_____
603) Provide documentation of assets owned jointly to include bank statements, brokerage statements, deeds, vehicle titles, etc.	_____	_____
700) MISCELLANEOUS PROPERTY		
701) Provide copies of any available appraisals of:		
• art	_____	_____
• antiques	_____	_____
• jewelry	_____	_____

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	<u>DONE</u>	<u>N/A</u>
• 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) Provide a list of any refunds or reimbursements received or receivable by the estate.	_____	_____
704) Provide a list of household furnishings and personal assets owned by the decedent and the value of each.	_____	_____
705) Provide a list of vehicles owned by the decedent with make, model, year, odometer reading, general condition and Blue Book values at the date of death, and copies of certificates of title, if available.	_____	_____
706) Provide Form(s) 712 for all life insurance policies owned by the decedent <u>on the life of another</u> .	_____	_____
707) Provide a description and fair market value of all other assets not noted above.	_____	_____
800) ANNUITIES AND RETIREMENT BENEFITS		
801) Provide copies of the brokerage, mutual funds, bank or plan participant statements 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) Provide a copy of all beneficiary designations.	_____	_____
900) ADMINISTRATION EXPENSES		
901) Provide a copy of the funeral-related expenses including the following:		
• funeral arrangements	_____	_____
• markers	_____	_____
• reception costs	_____	_____
• flowers	_____	_____
• thank you notes and postage	_____	_____
• obituary	_____	_____
• clergy or rabbi honoraria	_____	_____
• other	_____	_____

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

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

1000) DEBTS, MORTGAGES, AND LIENS OF DECEDENT

1001) Provide copies of all notes, mortgages, etc., owed by the decedent and a schedule of balances at date of death.

_____	_____
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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

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

_____	_____
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1200) CHARITABLE BEQUESTS

1201) Attach a schedule of charities listed in the will including name, address and character of organization.

_____	_____
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1300) CREDIT FOR PRIOR TRANSFERS

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.

_____	_____
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