ESTATE TAX RETURN ORGANIZER

For the use of clients of Handler & Levine, LLC

Decedent's Full Name ____

Decedent's Social Security Number ____

Date of Birth ____

Date of Death ____

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

____

Did decedent ever reside in a community property state? ______________________________

Date Domicile Established Here ____

Citizenship: ____

Decedent ____

Spouse ____

Personal Representative's Name ____

Address ____

Social Security/Federal ID Number ____

Phone ____

Fax ____

E-mail Address ____

Revocable Trust Trustee's Name ____

Address ____

Social Security/Federal ID Number ____

Phone ____

Fax ____

E-mail Address ____

Attorney's Name, Address and Telephone
Number____

Broker's Name, Address and Telephone
Number____

Insurance Agent's Name, Address and Telephone
Number____

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

Case Number ____

ESTATE TAX RETURN QUESTIONS

These questions are to assist you in gathering information required for preparation of an estate tax return. Because all estate tax returns are based on information required by the Federal Estate Tax Form 706, even when no Federal return is required, the questions are based on that form. Please complete the questionnaire and provide documentation as requested and as much detail as possible. Should you have any questions regarding any items, please contact our office. If we already have a copy of a document, please indicate "N/A". If we request information that you believe is duplicative, please indicate "N/A".

DONE **N/A**

Section 100 GENERAL INFORMATION

101) Provide a copy of:

- Will and any codicil _______ ______
- Revocable living trust _______ _______
- Death Certificate (certified) _______ _______
- Letters of administration or letters testamentary _______ _______

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 in the aggregate at more than $13,000 to any one person during the calendar year of his/her death, complete gift tax return organizer. ________ ________

106) Provide:

- 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.) ________ ________
- Copy of any personal property insurance floater that lists specific items of property. ________ ________
- Adjusted basis and acquisition date of each asset, if electing to file Form 8939. ________ ________

107) If the decedent had access to a safety deposit box, provide the following:

- Location ________ ________
- Joint depository, if any, and relationship to the decedent ________ ________
- Detailed 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 and any modification. Date of divorce:____________ ________ ________

110) Please provide a copy of a pre-nuptial agreement, post-nuptial or separate/community property agreement, if applicable. ________ ________

111) Copies of employment agreements, deferred compensation and any contracts where all of decedent's obligations completed and not all benefits received. ________ ________

112) Provide a copy of federal and state income tax returns for the current and prior years. ________ ________

113) Provide federal tax identification number for any partnerships, closely-held corporations, LLC's sold by decedent during his/her lifetime. ________ ________

114) If the decedent was involved in any litigation at the time of death, please provide details. ________ ________

Section 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 be prepared, 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) ________ ________

204) Include description of real estate (and length of ownership) subject to a qualified conservation easement. ________ ________

205) Provide lease documents for real estate owned subject to a lease. ________ ________

Section 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. 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/or financial statements for the prior five years
  List 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 the face amount and month and year of purchase, and list any subject to a pay on death provision. ________ ________

Section 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 ________ ________
- 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), travelers' 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. ________ ________

Section 500 LIFE INSURANCE

501) Provide a list of life insurance policies indicating:

- Insured ________ ________
- Amount ________ ________
- Ownership ________ ________
- Beneficiaries – primary and contingent ________ ________
- Company ________ ________
- Policy number ________ ________

502) Provide Form(s) 712 issued by the life insurance companies. (Form 712 is required for every policy.) (Verify with insurance company owner and beneficiary 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. ________ ________

504) If subject to a split-dollar arrangement, please provide agreement and any separate assignments or endorsements. ________ ________

Section 600 JOINTLY OWNED PROPERTY

601) For all assets owned jointly by the decedent and other (other than the spouse) (Joint With Right of Survivorship), indicate the date and amount contributed by each. ________ ________

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. ________ ________

Section 700 MISCELLANEOUS PROPERTY

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) Provide a list of any refunds or reimbursements received or receivable by the estate. (Note: many insurance policies provide for refunds of premiums at death.) ________ ________

704) 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. ________ ________

705) Provide a list of vehicles owned by the decedent with make, model, year, odometer reading, VIN, 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 on the life of another. ________ ________

707) Provide a description and fair market value of all other assets not noted above. ________ ________

Section 800 ANNUITIES AND RETIREMENT BENEFITS

801) Provide copies of the brokerage, mutual funds, bank or plan participant statements for all IRA's, 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. Verify payor has correct beneficiary. ________ ________

Section 900 ADMINISTRATION EXPENSES

901) Provide a copy of the funeral-related expenses including the following:

- Funeral arrangements (include a copy of funeral services agreement) ________ ________
- Markers ________ ________
- Reception costs ________ ________
- Flowers ________ ________
- Thank you and postage ________ ________
- Orbituary ________ ________
- Clergy or rabbi honoraria ________ ________
- Other ________ ________

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.) ________ ________
- Court costs ________ ________
- Other expenses (please provide detail) ________ ________

Section 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. _______ _______

1002) Schedule all other debts owed by the decedent including:

- To whom owed _______ _______
- Amount of debt _______ _______
- Interest rate _______ _______
- Due date _______ _______
- Payment amounts _______ _______

Section 1100 LOSSES DURING ADMINISTRATION

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

Section 1200 CHARITABLE BEQUESTS

1201) Attach a schedule of charities listed in the Will or trust including name, address and character of organization. _______ _______

Section 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 decedent's estate tax returns and Will. _______ _______