Estate and Trust – Form 1041 and/or 706 Organizer – First Year Client

Estate and Trust Information

Name: ____
Estate or Trust Name *EIN (Federal)* *State ID*

Fiduciary/Personal Rep Name(s): ____
Last, First, M.I. *Social Sec. No.*

Mailing Address: ____
Street and Apartment/Unit #

____
City, State, Zip

Phone: ____________________ Alternate Phone: ____________________
Phone Number and Type (Cell, Home, Work) *Phone Number and Type (Cell, Home, Work)*

Email: ____
The email address will be used for general communication and to set up a client portal where you can upload documents and store electronic copies of the tax returns.

Preferred method of contact (phone, alt phone or email)? ________________

Decedent Information (Estates)

Decedent's Name: ____
Last, First, M.I.

Decedent's Domicile at Date of Death: ____
Street, City, State, Zip

Decedent SS#: ____________________ Date of Birth: ____________________ Date of Death: ____________________

Surviving Spouse Name: ____
Last, First, M.I

Spouse SS#: ________________ Date Married: ________________

Date Marriage Ended: ________________ How Marriage Ended: ________________

Any prior marriages? *If yes, attach a separate sheet with prior spouse name, date of marriage, SS# and date marriage ended.*

Beneficiary Information

If beneficiary information was provided previously, and there are no changes to that information, you may skip this section.

Beneficiary Name	Soc. Sec. # or EIN	Mailing Address	Date of Birth	Relationship to Decedent or Person Creating the Trust

Attach an additional schedule if needed

Is any beneficiary other than a U.S. person? If so, please provide additional information here:

Were there any changes to beneficiaries? If so, please provide information on the changes:

Beneficiary Distributions

Please provide information on any distributions made to beneficiaries during the tax year **or those that will be made within 65 days after the end of the tax year**.

Beneficiary Name	Date of Distribution	Description of Distribution	Fair Market Value of Distribution	Tax Basis of Distribution

Attach additional schedules if needed

General Documents/Schedules Needed

To assist in preparation of the return and general file set up, please provide the following information.

	Provided Previously	Included Now	Not Applicable
1. Copy of the will or trust instrument and any amendments			
2. For estates, copy of death certificate			
3. For estates, copy of deceased spouse death certificate			
4. For estates, copy of Letters Testamentary – court appointment of Personal Representative			
5. Copy of IRS and/or state document with assigned EIN or ID Number			
6. For estates, copy of the decedent's federal and state income tax returns from the prior two years			
7. For trusts, copies of the three prior year Forms 1041 and state returns, if any			
8. Basis information for trust assets			
9. Depreciation schedules for any trust property			
10. Carryover information not provided previously			
11. Copy of signed engagement letter for the current tax year			
Required income and deduction documents are outlined on the next page			

Income Documents Needed

1099-INT and or statements providing interest income, including tax-exempt interest income
1099-DIV
1099-R received for decedent retirement or IRA distributions
1099-B information on all Capital Gains and Losses
1099-Misc miscellaneous Income
K-1s
Closing Statements (for estate or trust property sold)
Rent or Royalty Income
Year-end bank and brokerage statements
Estimate payments made, if any
For first-year estates, also provide the following:

- Prior two years of 1040 income tax returns for the decedent (federal and state)
- Inventory of assets showing title for each asset held (JTWRS, etc) and beneficiary if specific beneficiary is named
- Copy of appraisals (if applicable)
- Monthly statements for all bank and brokerage accounts for the month which includes the date of death

Deduction Information Needed

Form 1098 - Interest Expense
Taxes paid
Fiduciary fees (Executor/Personal Representative and Trustee Fee)
Legal fees with purpose and date paid
Accounting fees (paid to accountant other than Nelson CPAs)
Spreadsheet or other document summarizing costs related to maintaining the decedent's home and/or costs associated to selling the home
Spreadsheet or other document summarizing other costs of the estate or trust not specifically listed here
Investment fees
Safe deposit box rental
Estimated tax payments made

Debts of the Decedent

Documentation of decedent's outstanding mortgage, loan, or other debt including:

- Type of debt
- Amount outstanding at date of death
- Date debt was paid or forgiven

Notes and Questions for Preparer

Include any notes or questions for the preparer in the space below.