

This organizer is designed to assist you, the donor, in gathering the information required for preparation of your gift tax returns. Please complete it in full and provide details and documentation as requested.

Note: The annual gift tax exclusion for 2023 is \$17,000 per donee.

An engagement letter explains the services that will be provided to you. (If sending a hard copy) Please sign and date a copy of the enclosed engagement letter and return it in the enclosed envelope and maintain the other copy for your records. (If sending an electronic copy) You should have received a link to electronically sign and date and submit the engagement letter. Please electronically sign the agreement as soon as possible.

The filing deadline for the gift tax return is _____. Your completed tax organizer needs to be received no later than _____. Any information received after that date may require an extension to be filed for this return.

If an extension of time to file is required, any tax that may be due with this return must be paid with that extension. Any taxes not paid by the filing deadline may be subject to penalties and interest.

We look forward to providing services to you. Should you have any questions regarding any items, please do not hesitate to contact _____.

Email _____ Phone _____

Certification:

The undersigned certifies, to the best of his or her knowledge, that the information documented in and provided with this organizer is complete and accurate.

Certified by (taxpayer): _____

Date _____

Certified by (spouse): _____ (if applicable)

Date _____

Donor's full name _____ Social Security number _____

Spouse's name _____ Social Security number _____

Note: Only complete spouse information if a joint gift is being made.

Address _____

City, town or post office _____ County _____

State _____ ZIP code _____

Home/mobile telephone no. _____ Donor's citizenship _____

Office telephone no. _____ Spouse's citizenship _____

Email address _____

Yes/ No/
Done N/A

▶ 1) Did the 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 us.

▶ 3) Do you give us permission to contact the predecessor preparer for this gift tax return (if applicable)?
If yes, please provide the predecessor's contact information.

▶ 4) Provide copies of any tax elections or revocations in effect.

▶ 5) Have previously filed gift tax returns been examined by the IRS or a state agency? If so, provide copies of examination reports.

▶ 6) 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:

1. Were the gifts made from community property of the spouse?

2. Were taxpayers/donors married during the entire year?

3. Did taxpayers/donors get married during the year? If yes, when? _____

4. Did taxpayers/donors get divorced during the year? If yes, when? _____

5. Will each spouse file a gift tax return?

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

▶ 7) Has the donor's spouse made separate gifts? If so, complete a separate gift tax return (Form 709) organizer.

▶ 8) Were any of the gifts made to, or for the benefit of, a trust? If yes, provide a copy of the trust's instrument and the trust's identification number if one has been obtained.

▶ 9) Does the value of any of the gifts reflect a valuation discount? If so, provide a copy of the valuation report or the analysis upon which the discount is based.

▶ 10) Were any of the gifts based upon an appraisal? If yes, provide a copy of the appraisal.

▶ 11) Were gifts made to a Sec. 529 plan?

1. Did the donor make gifts to a Sec. 529 plan in prior years?

2. Are this year's gifts to a new Sec. 529 plan or to one for a different beneficiary?

3. A gift tax return is not required if the only item reported is a prior year's gift to the Sec. 529 plan, but it is recommended. Would you like to file to report the gift that originated in a prior year?

▶ 12) If the donor's spouse died, provide a copy of the spouse's estate tax return, if filed.

▶ 13) Does the donor have a deceased spousal unused exclusion (DSUE) amount?

Note: For 2023, the estate and gift tax exemption is \$12.92 million per individual. The law allows a surviving spouse to use any leftover/unused federal estate tax exclusion amount of a deceased spouse (referred to as the DSUE).

▶ 14) Were any gifts or transfers of digital assets (or a financial interest in a digital asset) made during the year?

▶ 15) Did the donor make gifts to his or her grandchild whose parent is deceased? The donee may move up a generation for gift tax purposes.

▶ 16) Does the donor's attorney need to review returns before filing? If yes, this may affect whether an extension is needed.

▶ 17) Also, if yes, do we have permission to release the returns to the attorney?

► 18) Provide the following information for current year gifts:

Donee's name and address	Relationship to donor	Description of gift	Donee's date of birth	Donor's adjusted basis in gift	Date of gift	Value at date of gift*	CUSIP no. (if securities)

*Attach appraisals if applicable.

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Yes/ No/
Done N/A

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► 19) Do all the current gifts convey a present interest for the immediate rights and use of the gifts to the donee(s)?

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► 20) Was life insurance transferred to a trust? Was a split-dollar arrangement in place for life insurance? Were life insurance premiums paid by the taxpayer related to a life insurance policy held by an irrevocable life insurance trust (ILIT)?

Comments/explanations

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