

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

Assisting you with your compliance with the Corporate Transparency Act (“CTA”), including beneficial ownership information (“BOI”) reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA’s reporting requirements and issues surrounding the collection of relevant ownership information.

The Internal Revenue Service (IRS) matches information returns/forms with amounts reported on tax returns. A negligence penalty may be assessed when income is underreported or when deductions are overstated. Accordingly, all information returns reflecting amounts reported to the IRS are also mailed or delivered to taxpayers in an envelope clearly marked “Important Tax Documents Enclosed” and should be submitted with this organizer. Include the following, if applicable:

- All Forms 1099
- Schedules K-1 (Forms 1065, 1120-S, 1041)
- 1098 (mortgage interest)
- Annual brokerage statements
- 8886 (reportable transactions)
- Copies of any tax elections or revocations in effect
- Closing Disclosure (real estate sales/purchases)
- Any other tax information statements

An engagement letter explains the services that will be provided to the trust/estate. *(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 your income 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.

Your return will be electronically filed unless otherwise requested or ineligible for e-file. The request to opt out of e-filing may require you to sign a form that will be filed with the taxing authority(ies).

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 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 _____ Date: _____

Trust/estate name(s) _____ Federal ID no. _____

Address _____

City, town or post office _____ County _____ State _____ ZIP code _____

Home/mobile telephone no. _____ Fax no. _____

Office telephone no. _____ Email address _____

Fiduciary name(s) and title(s) _____ Federal ID no. _____

State of residence of fiduciary for 2023 _____

Done N/A

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If this is the first year we will prepare the tax return(s), provide the following from your file(s) or prior accountant:

1. Will or trust agreement and amendments, if any
2. Tax returns for the prior three years
3. Name(s), Social Security number(s), state of residence for 2023 and current address(es) of beneficiaries
4. Depreciation schedules
5. Passive loss carryover information
6. Net operating loss (NOL) carryovers
7. Basis computations
8. Capital loss carryovers
9. Name, address and telephone of attorney
10. Contact information for those who have access to electronically stored information, if different.
11. Permission to contact predecessor preparer for this tax return
If permission is granted, please provide the predecessor's contact information:

If not previously furnished, provide copies of:

1. Death certification of decedent, grantor or beneficiaries
2. Marriage certificates of beneficiaries
3. Provide a copy of estate tax return (Federal Form 706 or state form)

4. Provide a copy of the taxpayer’s final Form 1040

5. Provide copy of completed Form 56, *Notice Concerning Fiduciary Relationship* or Form 8822-B, *Change of Address or Responsible Party – Business*, if applicable.

▶ 1) Is the fiduciary a U.S. citizen? If no, provide further details.

▶ 2) Has there been a change in fiduciary? If yes, provide name, address and Federal ID number.

▶ 3) Has there been a change in beneficiaries (including a name, address change, birth or death)? If yes, provide details.

▶ 4) If this is a trust, has there been any change to the trust document? If yes, provide a copy of the updated document.

▶ 5) Have there been any court filings? If yes, provide copies.

▶ 6) Has the trust/estate terminated or are there plans to terminate it soon? If yes, provide details.

▶ 7) Did the trust/estate receive income from, or own property in, more than one state during the year? If yes, provide a list of activities by state.

▶ 8) Have there been any changes to the state residency for the fiduciary or any beneficiaries? If yes, provide details.

▶ 9) Do you expect any fluctuations in income, deductions or withholding? If yes, provide details.

▶ 10) Do you want any overpayment of taxes applied to next year’s estimated taxes?

▶ 11) Do you want a refund deposited directly into your bank account? If yes, enclose a voided check or bank routing and account information.

1. Do you want any balance due directly withdrawn from this same bank account on the due date?

2. Do you want next year’s estimated taxes withdrawn from this same bank account on the due dates?

▶ 12) During this tax year, did you have any securities that became worthless or loans that became uncollectible? If yes, provide details.

▶ 13) Did the trust/estate receive or sell, exchange, gift or otherwise dispose of a digital asset or a financial interest in a digital asset? If yes, provide details. A digital asset is any virtual currency of value that functions as a medium of exchange, a unit of account and/or a store of value. Cryptocurrency, such as Bitcoin, is an example of a digital asset.

Yes/ No/
Done N/A

- ▶ 14) Does the trust/estate have any interest or signature authority over a bank, securities or other financial account in a foreign country? If the aggregate value of all the accounts exceeded U.S. \$10,000 at any time during the year and you are engaging us to complete your Report of Foreign Bank and Financial Accounts (FBAR) on FinCEN Form 114, please complete the following:

Name and address of financial institution	Account type (bank/securities/ other)**	Account number	Maximum value during the year*	Currency	Held separately (S) or jointly (J) or signature authority (SA)	Joint owner's name(s), address and U.S. taxpayer identification number (if any)

* Please provide the highest value at any time during the year in the foreign currency.

** Treasury guidance presently (Form 114, *Report of Foreign Bank and Financial Accounts*) defines a foreign financial account as any bank, securities, securities derivatives or other financial instruments account. These accounts generally encompass any accounts in which the assets are held in a commingled fund and the account owner holds an equity interest in the fund (mutual fund). The term also means any savings, demand, checking, deposit, time deposit, debit card or credit card maintained with a financial institution or other person engaged in the business of a financial institution. A financial account also includes a commodity futures or options account, an insurance policy with cash surrender value (whole life) and an annuity policy with cash surrender value.

- ▶ 15) Does the trust/estate have an interest in specified foreign financial assets valued at more than \$50,000 on the last day of the tax year, or more than \$75,000 at any time during the tax year? If yes, please complete the following schedule (only include assets not previously listed on the above question for FinCEN 114 reporting).

Description of asset	Identifying number	Date asset acquired or disposed of during the year	Maximum value of asset during the tax year	Currency/exchange rate	If asset is stock of a foreign entity, provide name, type and mailing address	If asset is not a stock of a foreign entity, provide name of issuer, type and mailing address

Yes/ No/
Done N/A

▶ 16) Did the trust/estate have foreign income, pay any foreign taxes or file any foreign information reporting or tax return forms? If yes, provide details.

▶ 17) Is this a foreign trust? Generally, a trust organized in a foreign country and is subject to that country's laws and courts is a foreign trust.

If yes, is the grantor or any beneficiary a U.S. person?

▶ 18) Did the trust/estate receive a distribution from, or was it the grantor of or transferor to, a foreign trust? If yes, provide details.

▶ 19) Has the IRS or any state or local taxing authority notified you of changes to a prior year's tax return? If yes, provide copies of all notices/correspondence received from any tax authority.

▶ 20) Are you aware of any changes to income, deductions and credits reported on a prior year's return? If yes, provide details.

▶ 21) Can the IRS discuss questions about this return with the preparer?

▶ 22) Were any distributions made to beneficiaries during the tax year or within 65 days following year end? If yes, provide details including the dates the distributions were made.

▶ 23) Did the trust/estate receive all or any part of the earnings (salary, wages and any other compensation) of any individual, by reason of a contract assignment or similar arrangement? If yes, provide details.

▶ 24) Did the trust/estate receive a distribution from an annuity or retirement account (IRA, KEOGH, SIMPLE or SEP)?

▶ 25) Did the trust/estate receive or pay any mortgage interest on seller-provided financing? If yes, provide details.

▶ 26) If this is a decedent's estate, has the estate been open for more than two years? If yes, provide an explanation for the delay in closing the estate.

▶ Estimated tax payments made

Prior year overpayment applied	Federal		State	
	Date paid	Amount paid	Date paid	Amount paid
1st quarter				
2nd quarter				
3rd quarter				
4th quarter				
Extension				

▶ **Interest income** – Enclose Form 1099-INT and/or statements for all interest income, including tax-exempt interest income.

If not available, complete the following:

Name of payer	Banks, savings and loan (S&L), etc.	Seller-financed mortgage	U.S. bonds, T-bills	Tax-exempt	
				In-state	Out-of-state

* Provide name, taxpayer identification number and address.

▶ **Dividend income** – Enclose Forms 1099-DIV and/or statements for all dividends, including tax-exempt dividends.

If not available, complete the following:

Name of payer	Ordinary dividends	Qualified dividends	Capital gain distributions	Exempt-interest dividends	Federal tax withheld	Foreign tax paid

▶ **Miscellaneous income** – Enclose related Forms 1099 or other forms/correspondence.

Description	Amount
State and local income tax refund(s)	
Other miscellaneous income (include description):	

Income from business or profession (Schedule C)

Principal trade or business _____

Business name _____

Business taxpayer identification number _____

Business address _____

Method(s) used to value closing inventory:

Cost Lower of cost or market Other (describe) _____ N/A

Accounting method:

Cash Accrual Other (describe) _____

Yes/
Done No/
N/A

▶ 1) Was there any change in determining quantities, costs or valuations between the opening and closing inventory? If yes, attach an explanation.

▶ 2) Were any business assets sold during the year? If yes, list assets sold, including date acquired, date sold, sales price, expenses of sale, depreciation schedule (if depreciable) and original cost.

▶ 3) Were any business assets purchased during the year? If yes, list assets acquired. Include date placed in service, purchase price and any trade-in values. Include copies of purchase invoices.

▶ 4) Was the business still in operation at the end of the year?

▶ 5) List the states in which the business was conducted and provide income and expenses by state

▶ 6) Provide copies of certification for members of target groups and associated wages paid that qualify for the work opportunity tax credit.

▶ 7) Did the fiduciary participate in the operation of the business during the year? If yes, provide details, including hours worked.

▶ 8) Was the business registered with the state in which it was doing business?

▶ 9) Did the business make any payments that would require it to file Forms 1099?

If yes, did the business file Forms 1099? (Provide copies.)

Note: In general, Form 1099-NEC will be required to be issued to each person to whom was paid at least \$600 for services. There are other situations for which Form 1099 will be required.

Income and expenses (Schedule C) – Attach a financial statement of the business or complete the following worksheet. Include all Forms 1099 received by the business. Complete a separate schedule for each business. Note any income received or expenses paid via digital assets.

Description	Amount
Part I – Income	
Gross receipts or sales	
Returns and allowances	
Other income (list type and amount; add schedules if needed)	
Part II – Cost of goods sold	
Inventory at beginning of year (should agree to the prior year’s ending inventory)	
Purchases less cost of items withdrawn for personal use	
Cost of labor	
Materials and supplies	
Other costs (list type and amount; add schedules if needed)	
Inventory at end of year	
Part III – Expenses	
Advertising	
Bad debts from sales or services (accrual basis taxpayers only)	
Car and truck expenses (provide details on separate sheet)	
Commissions and fees	
Depletion	
Depreciation (provide depreciation schedules)	
Employee:	
1. Health insurance and other benefits	
2. Retirement contributions	
Insurance (other than health)	
Interest:	
1. Mortgage (paid to banks, etc.)	
2. Other	

Description	Amount
Legal and professional fees	
Office expense	
Rent or lease:	
1. Vehicles, machinery and equipment	
2. Other business property	
Repairs and maintenance	
Supplies	
Taxes and licenses (enclose copies of payroll tax returns)	
State taxes	
Travel, meals and entertainment:	
1. Travel	
2. Business meals	
3. Entertainment expenses	
Utilities	
Wages (enclose copies of Forms W-3/W-2)	
Club dues:	
1. Civic club dues	
2. Social or entertainment club dues	
Other expenses (list type and amount)	

Capital gains and losses – Enclose all Forms 1099-B, 1099-S and Closing Disclosure(s). If not available, complete the following schedule or provide brokerage account statements and transaction slips for sales and purchases and provide any missing tax basis.

Description	Date acquired	Date sold	Sales proceeds	Cost or basis	Gain (loss)	Wash sale adjustment

Enter any sales NOT reported on Forms 1099-B and 1099-S or Closing Disclosure statements.

Description	Date acquired	Date sold	Sales proceeds	Cost or basis	Gain (loss)	Wash sale adjustment

Rental and royalty income (Schedule E) – Complete a separate schedule for each property. Include all Forms 1099 associated with rental and royalty activities.

► Description and location of property _____

Number of days rented at fair market value during the year _____

Residential property Yes No

Commercial property Yes No

► Did the fiduciary participate in the rental activity? Yes No

If yes, provide information related to hours worked. _____

► Was there personal use of the rental property? Yes No

If yes, complete the information below.

Number of days the property was occupied by you, or a related party not paying rent, at the fair market value _____

Number of days the property was not occupied _____

► Did the rental activity make any payments that would require it to file Forms 1099? Yes No

If yes, did the rental activity file Forms 1099? (Provide copies) Yes No

Income	Amount		Amount
Rents received		Royalties received	
Expenses			
Mortgage interest		Legal and other professional fees	
Other interest		Cleaning and maintenance	
Insurance		Commissions	
Repairs (provide detail for large repairs)		Utilities	
Auto and travel		Management fees	
Advertising		Supplies	
Taxes (provide detail by type)		Other (itemize)	
Depreciation (attach depreciation schedules)			

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Income from partnerships, estates, trusts, LLCs or S corporations (Schedule E) – Provide a list of all entities that the trust owns. Enclose all Schedules K-1 (both federal and state) and include basis schedules. If you haven't received a Schedule K-1, please indicate when you expect to receive it. In addition, for each entity, indicate the number of hours the trustee participated in the activity during the year.

Name	Source code*	Federal ID no.	Hours participated

* Source code: P = Partnership E = Estate/trust F = Foreign trust L = LLC S = S corporation

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Contributions

- ▶ Cash contributions allowed by the will or trust document.

Donee	Amount	Donee

Interest expense

- ▶ Mortgage interest expense (attach Forms 1098)

Payee*	Property**	Amount

* Include the address and Social Security number if the payee is an individual.

** Describe the property securing the related obligation, e.g., principal residence, motor home, boat, etc.

- ▶ Unamortized points. Include a copy of the refinancing statement and the length of the mortgage.

Payee	Purpose	Amount

- ▶ Investment interest expense

Payee	Investment purpose	Amount

Deductible taxes

Description	Amount
State and local income tax payments made this year for prior year(s):	
4th quarter 2022 paid in January 2023	
Extension payment	
Balance due	
Real estate taxes	
Personal property taxes	
Intangible tax	
Other taxes	
Foreign tax withheld (may be used as a credit) that you have not already included above	

Deductions associated with the administration of the estate/trust

Description	Amount
Fiduciary fees or expenses	
Tax preparation fees	
Other legal and professional fees	
Other deductions paid or incurred in the administration of an estate or trust	

Comments/explanations
