

**12.0 JUDGMENTS, NOTES, ACCOUNTS RECEIVABLE, AND
SALES UNDER CONTRACT FOR DEED**

12.01 Did anyone (including D's former spouses for alimony and/or child support) owe D any money, or will any refunds be due to D's estate? Yes No If no, skip the rest of this Section 12.0. If yes, complete the following for judgments, notes, accounts receivable, and sales under contracts for deed, and attach separate pages for additional items:

Do not reduce the indicated asset value by 1/2 when D's interest was a 1/2 community interest, but use the entire value of the asset.

12.02 Ownership: Separate Community

12.03 If D's separate property, was this asset ever held as community property by D and D's surviving spouse?
 Yes No If yes, explain _____

12.04 Type: Judgment Account Installment note Other note Other

12.05 Original face amount _____

12.06 Amount unpaid on date of D's death _____

12.07 Name of obligor _____

12.08 Address _____

12.09 City, state, zip _____

12.10 Phone number _____

12.10A Fax number _____

12.10B E-mail _____

12.11 Statute of limitations date _____

12.12 Maturity date _____

12.13 Date last payment was made _____

12.14 Interest rate _____

12.15 Interest payment dates _____

12.16 Date to which interest was paid before D's death _____

12.17 Accrued interest on date of death _____

12.18 Secured? Yes No

12.19 Nature of security _____

12.20 D’s percentage interest of ownership in this debt _____

12.21 Other part owners, their addresses, their relationships to D, and their percentage interests in this debt

12.22 Should face value of note be discounted? Yes No If no, skip to Item 12.27. If yes, complete Items 12.23 through 12.26.

12.23 Prime rate on date of death _____

12.24 Discounted value on date of death _____

12.25 Prime rate on alternate valuation date _____

12.26 Discounted value on alternate valuation date _____

12.27 Was this account, note, or judgment specifically bequeathed? Yes No If yes, give details, including cross-reference to the specific provision in D’s will _____

12.28 Was this account or note collateral for any debt owed or guaranteed by D? Yes No If yes, give details _____

12.28A D’s income tax basis _____

Inventory and Estate Tax Return Description

12.29 Enter description of account, note, or judgment (in format to be used on probate documents or estate tax return) and indicate its value on the date of death _____

12.30 Was D or D’s spouse **selling real estate pursuant to a contract for deed**? Yes No If no, skip to Item 12.51. If yes, complete Items 12.31 through 12.50.

12.31 Name of purchaser _____

12.32 Name of seller _____

12.33 Date of contract _____

12.34 Description of property _____

12.35 Original sales price _____

12.36 Amount of initial payment _____

12.37 Original contract amount _____

12.38 Unpaid contract amount at date of D’s death _____

12.39 Interest rate _____

12.40 Date of last payment _____

12.41 Date to which interest was paid before D’s death _____

12.42 Amount of each payment _____

12.43 Was this contract collateral for any debt owed or guaranteed by D? Yes No If yes, give details

12.44 Was this contract specifically bequeathed? Yes No If yes, give details, including cross-reference to the specific provision in D’s will _____

12.45 D’s income tax basis _____

12.46 - 12.49 (Reserved)

Inventory and Estate Tax Return Description

12.50 Enter description of contract (in format to be used on probate documents or estate tax return) and indicate its value on the date of death and on the alternate valuation date _____

12.51 Unapplied amount of **estimated income taxes** paid by D or D’s spouse for **year before D’s death** _____

12.52 Unapplied amount of **estimated income taxes** paid by D or D’s spouse for **year of D’s death** _____

12.53 Amount of **income tax refund** _____

Inventory and Estate Tax Return Description

12.54 Enter description of income tax receivables _____

