

24.0 PREVIOUSLY TAXED PROPERTY

24.01 Will a federal estate tax return be due for D’s estate? Yes No If no, skip this Section 24.0. If yes, did D inherit any property within ten years before or two years after D’s death from another estate in which it was taxed? Yes No If no, skip this Section 24.0. If yes, use a separate page for each estate, and complete this section.

24.02 Name of person (transferor) from whom D inherited _____

24.03 Date of transferor’s death _____

24.04 Social Security number _____

24.05 Residence of transferor on date at Item 24.03 _____

24.06 Probate cause number _____

24.07 Court _____

24.08 Type of property _____

24.09 IRS office where transferor’s federal estate tax return was filed _____

24.10 Gross value of all of this property when inherited by D _____

24.11 Were special use valuation adjustments made for transferor’s estate on or before two years following D’s death? Yes No If yes, give details _____

24.12 Were generation-skipping transfer adjustments made for transferor’s estate? Yes No If yes, give details _____

24.13 Amount of marital deduction applicable to this property as shown on transferor’s IRS Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return _____

24.14 Total death taxes paid with respect to this property _____

24.15 Total amount of encumbrances on this property at time that D inherited it _____

24.16 Total amount of other obligations allocable to this property at time that D inherited it _____

24.17 - 24.19 (Reserved)

24.20 Amount of transferor’s taxable estate _____

- 24.21 Total amount of federal estate tax paid for transferor’s estate after all credits _____

- 24.22 Total amount of state death taxes paid for transferor’s estate _____
- 24.23 Total amount of foreign death taxes paid for transferor’s estate _____
- 24.24 Total amount of other death taxes paid for transferor’s estate _____
- 24.25 Amount of credit for gift tax paid on transferor’s estate _____
- 24.26 Amount of credit in transferor’s estate for previously taxed property in transferor’s estate _____

- 24.27 Amount of additional federal estate tax paid due to adjustment for special use valuation in transferor’s estate _____
- 24.28 Amount of generation-skipping transfer tax paid for transferor’s estate _____
- 24.29 Adjusted amount of federal estate tax paid by transferor’s estate (Add Items 24.21, 24.27, and 24.28)

- 24.30 Amount of increase in transferor’s gross estate due to adjustment for special use valuation in transferor’s estate _____
- 24.31 Amount of increase in transferor’s gross estate due to inclusion of amount of generation-skipping transfer

- 24.32 Adjusted amount of transferor’s gross estate (Add Items 24.20, 24.30, and 24.31) _____
- 24.33 Amount of increase in gross value of property D inherited from transferor due to adjustment for special use valuation in transferor’s estate _____
- 24.34 Adjusted amount of gross value of property D inherited from transferor (Add Items 24.10 and 24.33)
