

26.0 TAXES FOR D AND FOR D'S ESTATE

- 26.01 Did D file an income tax return for each of the three years preceding D's death? Yes No If no, explain _____

- 26.02 Do we need to order copies of D's income tax returns for prior years? Yes No If yes, which years? _____
- 26.03 Did D or D's spouse pay estimated income tax for year of D's death? Yes No If yes, include aggregate amount paid at date of D's death in Item 12.52.
- 26.04 Did D or D's spouse pay estimated income tax for year before D's death? Yes No If yes, include aggregate amount paid in Item 12.51.
- 26.05 Will income tax return be due for D for the year before D's death or for the part of the year of D's death?
 Yes No
- 26.06 If yes, who will prepare? _____

- 26.07 Is an income tax refund due to D or D's spouse? Yes No
- 26.08 If yes, give year(s) and amount(s) due, and complete Items 12.53 and 18.197 _____
- 26.09 Are additional income taxes due? Yes No
- 26.10 If yes, give year(s) and amount(s) due, including penalties and interest, and include in Section 21.0 ____

- 26.11 First date on which D's estate will pay wages _____
- 26.12 Number of employees of estate at time of filing application for employer identification number:
A. Agricultural _____
B. Household _____
C. Other _____
- 26.13 Employer identification number for estate _____
- 26.14 End of fiscal year of estate _____
- 26.15 Will income tax return be due for estate? Yes No If yes, complete Items 26.16 through 26.18.

	First Year	Second Year	Third Year	Fourth Year
26.16	Due date _____			
26.17	Tax to be paid in installments? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No			
26.18	Will this firm prepare income tax returns? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, who will? _____ _____ _____			
26.19 - 26.20 (Reserved)				
26.21	Applicable exclusion amount for year of D's death _____			
26.22	Alternate valuation date (six months from date of D's death) _____			
26.23	Must a United States Estate (and Generation-Skipping Transfer) Tax Return be filed? <input type="checkbox"/> Yes <input type="checkbox"/> No			
26.24	Will this firm prepare United States Estate (and Generation-Skipping Transfer) Tax Return? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A If no, who will? _____			
26.25 (Reserved)				
26.26	Will alternate valuation be used for federal estate tax? <input type="checkbox"/> Yes <input type="checkbox"/> No			
26.27	Will prompt determination of federal estate tax liability be requested? <input type="checkbox"/> Yes <input type="checkbox"/> No			
26.28	Due date for IRS Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (nine months from date of D's death) _____			
26.29	Extended due date for federal estate tax return _____			
	A. Date requested (not later than six months after 26.28) _____			
	B. Automatic? <input type="checkbox"/> Yes <input type="checkbox"/> No			
26.30	Will federal estate tax be due? <input type="checkbox"/> Yes <input type="checkbox"/> No			
26.30A	If yes, total amount estimated to be due _____			
26.31	Will estate elect to pay federal estate tax in installments? <input type="checkbox"/> Yes <input type="checkbox"/> No			
26.32	Does D's estate contain any reversionary or remainder interests? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, will estate elect to postpone federal estate taxes attributable to those interests? <input type="checkbox"/> Yes <input type="checkbox"/> No			
26.33	Will estate request extension of time to pay federal estate taxes based on reasonable cause? <input type="checkbox"/> Yes <input type="checkbox"/> No			
26.34	Will estate request extension of time to pay federal estate and generation-skipping transfer taxes for hardship reasons? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, specify reasons and give amount of such estimated taxes to be due _____ _____			

26.35 If estate does not have enough liquidity to pay taxes in full, enter amount of estimated cash shortage

26.36 (Reserved)

26.37 Does D or D's spouse own any foreign property interests? Yes No

26.38 Name of country _____

26.39 What was foreign exchange rate of that country's currency on date of D's death? _____
on alternate valuation date? _____

26.40 Will inheritance, estate, or succession tax returns be filed in other states or foreign countries? Yes
 No If yes, who will prepare? _____

26.41 Will inheritance, estate, or succession taxes be due to another state or to a foreign country? Yes
 No If yes, who will prepare? Also specify payment dates, state, country, and amount to each (express
amounts in U.S. and foreign currency) _____

If to a foreign country, give name of death tax(es) _____ and specify title of treaty or statute _____, and if any refund has been claimed or allowed, provide details

**TOTAL AD VALOREM TAXES PAYABLE FOR CALENDAR YEAR OF D'S DEATH
UNLESS PAID BEFORE D'S DEATH:**

26.42 D's separate real estate \$_____. Include in Section 21.0.

26.43 D's community real estate \$_____. Include in Section 21.0.

26.44 D's separate personal property \$_____. Include in Section 21.0.

26.45 D's community personal property \$_____. Include in Section 21.0.

TOTAL DELINQUENT AD VALOREM TAXES DUE AND UNPAID AT DATE OF D'S DEATH:

26.46 D's separate real estate \$_____. Include in Section 21.0.

26.47 D's community real estate \$_____. Include in Section 21.0.

26.48 D's separate personal property \$_____. Include in Section 21.0.

26.49 D's community personal property \$_____. Include in Section 21.0.

TOTAL OTHER TAXES DUE AND UNPAID AT DATE OF D'S DEATH:

26.50 Sales tax \$_____. Include in Section 21.0.

26.51 Payroll taxes due for D's employees \$_____. Include in Section 21.0.

26.52 Gift taxes \$_____. Include in Section 21.0.

26.53 Amount of federal estate tax paid before filing United States Estate (and Generation-Skipping Transfer) Tax Return _____

26.54 (Reserved)

26.55 Amount of federal estate taxes payable out of property interests passing to D's surviving spouse _____

26.56 Other death taxes payable out of property interests passing to D's surviving spouse _____

26.57 Federal and state generation-skipping taxes payable out of property interests passing to D's surviving spouse _____

26.58 Federal estate tax payable out of any bequest to charity _____

26.59 Other death taxes payable out of any bequest to charity _____

26.60 Federal and state generation-skipping transfer taxes payable out of any bequest to charity _____

26.61 Total estate, inheritance, legacy, and succession taxes paid to states and foreign countries _____

26.62 - 26.69 (Reserved)

26.70 Description to be used in annual and final accountings as to amount of taxes paid, date paid, and governmental agency to which paid _____

