

19.0 EMPLOYEE AND GOVERNMENT BENEFITS AND ANNUITIES**Social Security**

- 19.01 Was D receiving payments from the Social Security Administration? ☐ Yes ☐ No
- 19.02 Was D's spouse receiving payments from the Social Security Administration? ☐ Yes ☐ No
- 19.03 Does D's death entitle either D's spouse or children to receive payments from the Social Security Administration? ☐ Yes ☐ No
- 19.04 Does D's death entitle D's family to receive a burial allowance from the Social Security Administration? ☐ Yes ☐ No
- 19.05 If yes, has it been collected? ☐ Yes ☐ No
- 19.06 Are we to assist in collecting any of these benefits? ☐ Yes ☐ No

Railroad Retirement

- 19.07 Was D covered by provisions of the Railroad Retirement Act? ☐ Yes ☐ No
- 19.08 Was D or D's spouse receiving payments pursuant to the Act? ☐ Yes ☐ No
- 19.09 Does D's death entitle either D's spouse or children to receive such payments? ☐ Yes ☐ No
- 19.10 Are we to assist in collecting these benefits? ☐ Yes ☐ No

Veterans Affairs (VA)

- 19.11 Was D or D's spouse receiving payments from the VA? ☐ Yes ☐ No
- 19.12 Does D's death entitle either D's spouse or children to receive payments from the VA? ☐ Yes ☐ No
- 19.13 Are death benefits (including marker allowance) payable? ☐ Yes ☐ No
- 19.14 Have death benefits been collected? ☐ Yes ☐ No
- 19.15 Are we to assist in collecting these benefits? ☐ Yes ☐ No

Annuities

- 19.16 Was D or D's spouse receiving a retirement annuity immediately before D's death? ☐ Yes ☐ No If no, skip to Item 19.33. If yes, complete Items 19.16A through 19.32.
- 19.16A Did the annuity terminate on D's death with no future benefits payable to D's estate or to anyone else? ☐ Yes ☐ No If no, skip to Item 19.33. If yes, complete Items 19.17 through 19.32.

	D	D's Spouse
19.17 Name of payor	_____	_____
19.18 Address	_____	_____
19.19 City, state, zip	_____	_____

19.20 Approved plan? ☐ Yes ☐ No ☐ Yes ☐ No

19.21 D's contribution toward total cost of annuity (ratio or percent) _____

NOTE: IF ANY PAYMENT FOR AN ANNUITY WAS NOT ALLOWABLE AS AN INCOME TAX DEDUCTION, THAT PROPORTION OF THE TOTAL AMOUNT PAID, MULTIPLIED BY THE VALUE OF THE ANNUITY, IS INCLUDIBLE IN D'S FEDERAL GROSS ESTATE.

	D	D's Spouse
19.22 Name of employer and/or plan and its employer identification number	_____	_____
19.23 Address	_____	_____
19.24 City, state, zip	_____	_____
19.25 Person to contact	_____	_____
19.26 Phone number	_____	_____
19.26A Fax number	_____	_____
19.26B E-mail	_____	_____
19.27 Amount or percent of employer's contributions	_____	_____
19.27A Is this an annuity described in the IRS General Instructions for Schedule I?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19.28 Value at date of D's death	_____	_____
19.29 Alternate value	_____	_____
19.29A Will value of lump-sum distribution be excluded from D's gross estate?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

19.30 Did the annuity contract contain the name of a designated beneficiary to receive the payments after D's death?

☐ Yes ☐ No

☐ Yes ☐ No

If yes, complete Items 19.31 and 19.32.

19.31 Name of beneficiary _____

19.32 Relationship to D _____

19.33 As a result of D's employment and death, will an **annuity** become due and payable to and by virtue of a beneficiary's surviving D? ☐ Yes ☐ No If no, skip to Item 19.44. If yes, complete Items 19.34 through 19.43.

19.34 If yes, give the ratio or percentage of D's contribution _____ and the ratio or percentage of employer's contribution _____ to the total cost of the annuity, and complete Items 19.35 through 19.41 for each beneficiary.

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 benefit.

(A)

(B)

19.35 Name _____

19.36 Address _____

19.37 City, state, zip _____

19.38 Phone number _____

19.38A Fax number _____

19.39 Relationship to D _____

19.40 Value of annuity at D's death _____

19.41 Alternate value _____

19.42 If any annuity payable to D or D's spouse is payable for a term of years, give details, including the duration of the term and the date on which it began or will begin _____

19.43 If any annuity is payable for the life of a person other than D, give details, including name, address, date

of birth, sex, and Social Security number of that person _____

- 19.44 As a result of D's employment and death, will any person receive any bonus or award or will any **employee benefits** become due and payable to anyone or to D's estate? ☐ Yes ☐ No If no, skip to Item 19.57. If yes, complete Items 19.45 through 19.56.

	Type of Benefit	Available?	To Whom Payable and Amount
19.45	\$5,000 lump-sum death benefit	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
19.46	Insurance on D's life	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
19.47	Medical insurance	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
19.48	Stock options	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
19.49	Pension plan	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
19.50	Profit-sharing or 401(k) plan	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
19.51	Credit union	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
19.52	Accrued salary and deferred compensation	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
19.53	Accrued vacation or other pay	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
19.54	Accrued commissions and/or insurance "renewals"	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
19.55	Salary continuation for surviving family members or estate	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
19.56	Other (describe)		
	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____
	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	_____

- 19.57 Did D belong to a **union** or to a **fraternal organization** that provides **benefits** by virtue of D's death? ☐ Yes ☐ No If no, skip to Item 19.65. If yes, complete Items 19.58 through 19.64.

19.58 Name of union or fraternal organization _____

19.59 Person to contact _____

19.60 Address _____

19.61 City, state, zip _____

19.62 Phone number _____

19.62A Fax number _____

19.62B E-mail _____

19.63 Nature of benefits _____

19.64 Name(s), address(es), etc. of all beneficiaries _____

19.65 Was D or D's spouse a participant in an **Individual Retirement Account (IRA)**? ☐ Yes ☐ No If no, skip to Item 19.100. If yes, complete Items 19.66 through 19.85.

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 IRA.

	D	D's Spouse
19.66 Name of IRA	_____	_____
19.67 Name of custodian	_____	_____
19.68 Person to contact	_____	_____
19.69 Address	_____	_____
19.70 City, state, zip	_____	_____
19.71 Phone number	_____	_____
19.72 Fax number	_____	_____
19.73 E-mail	_____	_____
19.74 Type	<input type="checkbox"/> Regular <input type="checkbox"/> Roth	<input type="checkbox"/> Regular <input type="checkbox"/> Roth
19.75 Value on D's date of death	_____	_____
19.76 Name(s), address(es), etc. for all beneficiaries	_____ _____ _____ _____	_____ _____ _____ _____
19.77 Eligible for spousal rollover?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19.78 Will spouse elect rollover?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

19.79 Amount rolled over after D's death where D was a surviving spouse who rolled over a distribution from a plan or from an IRA _____

19.80 Was grandfather election made on previously filed IRS Form 5329? ☐ Yes ☐ No ☐ Yes ☐ No

19.81 Initial grandfathered amount _____

19.82 Total amount previously recovered _____

19.83 Remaining grandfathered amount (Item 19.81 less Item 19.82) _____

19.84 Were all contributions proper income tax deductions or rollover contributions? ☐ Yes ☐ No ☐ Yes ☐ No

If not, what is ratio of those contributions to total contributions?

19.85 D's income tax basis _____

19.86 - 19.99 (Reserved)

19.100 Was D or D's spouse a participant in a **Qualified Employer Plan**? ☐ Yes ☐ No If no, skip to Item 19.126. If yes, complete Items 19.101 through 19.114.

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 plan.

D

D's Spouse

19.101 Name of plan _____

19.102 Value on D's date of death _____

19.103	Name(s), address(es), etc. for all benefi- ciaries		
19.104	Eligible for spousal rollover?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19.105	Will spouse elect rollover?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19.106	Amount rolled over after D's death where D was a surviving spouse who had rolled over a distribution from a plan		
19.107	Amounts payable to certain alternate payees (e.g., QDROs)		
19.108	D's investment in the contract		
19.109	Was grandfather election made on previously filed IRS Form 5329?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19.110	Initial grandfa- thered amount		
19.111	Total amount previously recovered		
19.112	Remaining unused grandfa- thered amount (Item 19.110 less Item 19.111)		
19.113	D's income tax basis		

19.114 Was D an
alternate payee
under a qualified
domestic
relations order
("QDRO")?

☐ Yes ☐ No

☐ Yes ☐ No

19.115 - 19.125 (Reserved)

19.126 Was D or D's spouse a participant in an **HR-10 (Keogh) Plan**? ☐ Yes ☐ No If no, skip to Item 19.140. If yes, give details _____

19.127 Were all contri-
butions proper
income tax
deductions?

☐ Yes ☐ No

☐ Yes ☐ No

19.128 If not, what is
ratio of those
contributions to
total contribu-
tions?

19.129 Value on D's date
of death

19.130 Name(s),
address(es), etc.
for all benefi-
ciaries

19.131 Eligible for
spousal rollover?

☐ Yes ☐ No

☐ Yes ☐ No

19.132 Will spouse elect
rollover?

☐ Yes ☐ No

☐ Yes ☐ No

19.133 D's income tax
basis

19.134 - 19.139 (Reserved)

19.140 Was D or D's spouse covered by provisions of **Texas County and District Retirement System**? ☐ Yes ☐ No If yes, give details _____

19.141 Value on D's date of death _____

19.142 D's income tax basis _____

19.143 - 19.149 (Reserved)

19.150 Was D or D's spouse covered by provisions of **Retired Serviceman's Family Protection Plan**? ☐ Yes
☐ No If yes, give details _____

19.151 Value on D's date of death _____

19.152 D's income tax basis _____

19.153 - 19.159 (Reserved)

19.160 Was D or D's spouse a participant in the **Teacher Retirement System of Texas**? ☐ Yes ☐ No If yes,
give details _____

19.161 Value on D's date of death _____

19.162 D's income tax basis _____

19.163 - 19.169 (Reserved)

19.170 Was D or D's spouse a participant in the **Employees Retirement System of Texas**? ☐ Yes ☐ No If
yes, give details _____

19.171 Value on D's date of death _____

19.172 D's income tax basis _____

19.173 - 19.179 (Reserved)

19.180 Was D or D's spouse covered by provisions of the **Texas Municipal Retirement Act**? ☐ Yes ☐ No
If yes, give details _____

19.181 Value on D's date of death _____

19.182 D's income tax basis _____

19.183 - 19.189 (Reserved)

19.190 Was D or D's spouse a participant in the **Texas Judicial Retirement System**? ☐ Yes ☐ No If yes,
give details _____

19.191 Value on D's date of death _____

19.192 D's income tax basis _____

19.193 - 19.199 (Reserved)

19.200 Was D or D's spouse receiving any military pay or other military allowances if D or D's spouse was killed in a combat zone? ☐ Yes ☐ No If yes, give details _____

19.201 - 19.208 (Reserved)

19.209 Will distributions from any plan be excluded from the gross estate? ☐ Yes ☐ No If yes, give details _____

Inventory and Estate Tax Return Description

19.210 List below (in format to be used on probate documents or estate tax return) every IRA, 401(k), HR-10 (Keogh Plan), or interest in any other annuity or retirement fund. In addition, beside each item indicate its value on the date of death and on the alternate valuation date. Additional information is required for annuities _____

