

**14.0 INSURANCE ON LIFE OF OTHERS**

14.01 Did D own an interest in a policy insuring the life of someone else (including a community interest in a policy insuring D's spouse)? ☐ Yes ☐ No If no, skip the rest of this Section 14.0. If yes, complete Items 14.02 through 14.06 for each life insurance agent who is not listed at Item 13.05 and who is responsible for such policies.

14.02 Name \_\_\_\_\_

14.03 Address \_\_\_\_\_

14.04 City, state, zip \_\_\_\_\_

14.05 Phone number \_\_\_\_\_

14.05A Fax number \_\_\_\_\_

14.05B E-mail \_\_\_\_\_

14.06 Company represented \_\_\_\_\_

Complete the remainder of this section for each policy on the life of someone other than D in which D owned an interest, and attach a separate page for each insurance policy.

**Do not reduce the indicated asset value by 1/2 when D's interest was a 1/2 community interest, but use the full amounts shown on IRS Form 712.**

14.07 Company \_\_\_\_\_

14.08 Address \_\_\_\_\_

14.09 City, state, zip \_\_\_\_\_

14.10 Type or kind of policy \_\_\_\_\_

14.11 Policy number \_\_\_\_\_

14.12 Insured's name \_\_\_\_\_

14.13 Address \_\_\_\_\_

14.14 City, state, zip \_\_\_\_\_

14.15 Relationship to D \_\_\_\_\_

14.16 Interpolated terminal reserve value on date of D's death (from IRS Form 712) \_\_\_\_\_

14.17 Amount of last premium paid \_\_\_\_\_

14.18 Date of payment of last premium \_\_\_\_\_

14.19 Proportionate part of last premium \_\_\_\_\_

14.20 Total value (Item 14.16 plus Item 14.19) \_\_\_\_\_

14.21 Ownership: ☐ Separate ☐ Community

14.22 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 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

14.23 Is ownership to be changed? ☐ Yes ☐ No

14.24 If yes, to whom? \_\_\_\_\_

14.25 Address \_\_\_\_\_

14.26 City, state, zip \_\_\_\_\_

14.27 Social Security number \_\_\_\_\_

14.28 Did D own any insurance on the life of another that is not included in D's gross estate? ☐ Yes ☐ No  
 If yes, give details \_\_\_\_\_

\_\_\_\_\_

14.29 Was this policy specifically bequeathed? ☐ Yes ☐ No If yes, give details, including cross-reference  
 to the specific provision in D's will \_\_\_\_\_

\_\_\_\_\_

14.30 Was this policy collateral for any loan owed or guaranteed by D? ☐ Yes ☐ No If yes, give details

\_\_\_\_\_

14.31 D's income tax basis \_\_\_\_\_

14.32 Did D make a gift of this policy within three years of D's death? ☐ Yes ☐ No If yes, give details

\_\_\_\_\_

14.33 - 14.34 (Reserved)

### Inventory and Estate Tax Return Description

14.35 Enter policy description (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 \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_