

23.0 EXPENSES OF LAST ILLNESS

This section is only for those expenses of last illness that were unpaid at D’s death.

Do not reduce the amount of the expense by 1/2 if it was a community expense, but include the full amount.

Write “E” in right margin if expense is to be deducted on D’s federal estate tax return.

Write “I” in right margin if expense is to be deducted on D’s income tax return.

		Payee’s Name and Address	Amount
23.01	Physicians	_____	\$ _____
		_____	\$ _____
		_____	\$ _____
23.02	Hospitals	_____	\$ _____
		_____	\$ _____
		_____	\$ _____
23.03	Nurses	_____	\$ _____
		_____	\$ _____
		_____	\$ _____
23.04	Other (specify)	_____	\$ _____
		_____	\$ _____
		_____	\$ _____
Total			\$ _____

		Payor’s Name and Address	Amount
23.05	Reimbursements from insurance or Medicare (specify)	_____	\$ _____
		_____	\$ _____
		_____	\$ _____
Total			\$ _____