



FIDUCIARY QUESTIONNAIRE

If you checked yes to any question, please provide any supporting documentation you may have.

FIDUCIARY NAME: _____

DOCUMENTS AND OTHER INFORMATION NEEDED FROM THE EXECUTOR / FIDUCIARY Yes No

- 1. If decedent's estate, has the fiduciary provided a copy of the will? Yes No
- 2. If trust, has the fiduciary provided a copy of trust agreement and amendments, if any? Yes No
- 3. If the estate or trust will be allocating net income to beneficiaries, have the names, addresses, and tax identification numbers been provided? Yes No
- 4. If the estate or trust has depreciable assets, have depreciation schedules been provided? Yes No
- 5. If prepared by another firm, have copies of prior year federal and state returns been provided? Yes No
- 6. If section 664 trust or charitable lead trust, have donor(s) name and address, description and fair market value of asset(s) and date(s) of donation been provided? Yes No

RETURN INFORMATION Yes No

- 7. Did the estate or trust receive correspondence from a state taxing authority or the Internal Revenue Service regarding a prior year return?
If yes, please explain: _____
- 8. Have there been any changes regarding the fiduciary or joint fiduciaries?
If yes, please explain: _____
- 9. If decedent's estate, has estate been open more than two years?
If yes, please explain delay in closing the estate: _____
- 10. Did the estate or trust make estimated tax payments or have an overpayment applied for this tax year?
If yes, please provide estimate information: _____
- 11. For section 664 trust or charitable lead trust, were additional assets contributed to the trust this year?
If yes, please provide donor(s) name and address, description and fair market value of asset(s), and date(s) of donation: _____
- 12. For section 664 trust, where there any carryovers of undistributed income?
If yes, please provide detail for investment and excluded carryover amounts:

- 13. Did you change any bank accounts that have been used for financial transactions during the tax year?
If yes, please provide bank information: _____

BENEFICIARY INFORMATION

Yes No

14. Are there any new beneficiaries this year?

If yes, please provide name, address, and tax identification number:

15. Have there been any changes to beneficiary names or addresses?

If yes, please explain: _____

16. Have there been any changes to how income should be allocated to beneficiaries?

If yes, please explain: _____

INCOME INFORMATION

Yes No

17. Did the estate or trust acquire or dispose of any stock during the year?

18. Did the estate or trust purchase rental property during the year?

19. Did the estate or trust acquire a new or additional interest in a partnership or S corporation?

20. Did the estate or trust sell, exchange, or purchase any real estate during the year?

21. Did the estate or trust sell an existing business, rental, or other property this year?

22. Did the estate or trust receive any income from property sold prior to this year?

23. Did the estate or trust receive any payments from an annuity, pension, or profit-sharing plan?

If yes, were any subject to 10-year averaging?

24. Did the estate or trust receive any gambling or lottery winnings?

25. Did the estate or trust incur casualty or theft losses during the year?

If yes, please provide a detailed explanation: _____

FOREIGN ACTIVITY

Yes No

26. Did the estate or trust hold an interest in a foreign entity?

27. Did the estate or trust have any foreign income or pay any foreign taxes, directly or indirectly, from investment accounts or pass-through entities?

28. Did the estate or trust have an interest in, or a signature authority over, a financial account (such as bank or brokerage) in a foreign country?

29. Did the estate or trust receive a distribution from, or transfer assets to, a foreign trust?

NOTES/QUESTIONS: