TD Consulting Group, PC

CPAs, Tax and Business Advisors

FIDUCIARY QUESTIONNAIRE

Fiduciary Name: ____ **Date:** _______________________

Documents and other information needed from the executor/fiduciary

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

Return Information

	Yes	No
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 provide documentation.	○	○
Have there been any changes regarding the fiduciary or joint fiduciaries? If yes, please provide documentation.	○	○
If decedent's estate, has the estate been open for more than two years?	○	○
Did the estate or trust make estimated tax payments or have an overpayment applied for this tax year? If yes, please provide estimate information.	○	○
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.	○	○
For section 664 trust, were there any carryovers of undistributed income? If yes, please provide details for investment and excluded carryover amounts.	○	○
Did you change bank accounts that have been used for financial transactions during the tax year? If yes, please provide bank information.	○	○

Beneficiary Information

	Yes	No
Are there any new beneficiaries this year? If yes, please provide name, address, and tax identification number.	○	○
Have there been any changes to beneficiary names or address? If yes, please provide documentation.	○	○

	Yes	No
Have there been any changes to how income should be allocated to beneficiaries?	◯	◯

Income Information

	Yes	No
Did the estate or trust acquire or dispose of any stock during the year?	◯	◯
Did the estate or trust purchase rental property during the year?	◯	◯
Did the estate or trust acquire a new or additional interest in a partnership or S corporation?	◯	◯
Did the estate or trust sell, exchange, or purchase any real estate during the year?	◯	◯
Did the estate or trust sell an existing business, rental, or other property during the year?	◯	◯
Did the estate or trust receive any income from property sold prior to this year?	◯	◯
Did the estate or trust have any payments from an annuity, pension, or profit-sharing plan?	◯	◯
If yes, were any subject to 10-year averaging?	◯	◯
Did the estate or trust receive any gambling or lottery winnings?	◯	◯
Did the estate or trust incur casualty or theft losses during the year? If yes, please provide documentation.	◯	◯
At any time during the year did the estate or trust receive or sell, exchange, or otherwise dispose of a digital asset (or financial interest in a digital asset)?	◯	◯

Foreign Activity

	Yes	No
Did the estate or trust hold an interest in a foreign entity?	◯	◯
Did the estate or trust have any foreign income or pay any foreign taxes, directly or indirectly, from investment accounts or pass-through entities?	◯	◯
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?	◯	◯
Did the estate or trust receive a distribution from, or transfer assets to, a foreign trust?	◯	◯

Comments: