

2023

Questionnaire

Estate or Trust Name:

EIN:

Questionnaire

General Information

Yes No

- Is this the first year the estate or trust is filing a tax return?
- Yes No**
- If "Yes," has the estate or trust applied for or received a Federal ID number?
- Did the estate or trust terminate during the tax year or are there plans to terminate soon?
If "Yes," provide details. _____
- Does the estate or trust have a copy of the decedent's will or trust documents?
- Did the estate or trust documentation change at any point during the tax year?
If "Yes," provide a copy of the updated documentation.
- Did the estate or trust have a change in entity type?
- Did the estate or trust have a change of address during the tax year?
- Did the estate or trust have a change of name during the tax year?
- Did the estate or trust have a change of responsible party?
- If this is a trust: Is its administration primarily controlled by a U.S., rather than a foreign, court?
- Yes No**
- Does one or more U.S. person (e.g., trustee) have the authority to control all of the substantial decisions of the trust?
- If either of these questions is "No," is the grantor or any beneficiary a U.S. person?
- Did the estate or trust receive income from, or own property in, more than one state during the year?
- Did the estate or trust receive tax-exempt income?
- Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual?
- If this is a decedent's estate, has the estate been open for more than two years?
If "Yes," provide an explanation for the delay.
- Did the estate or trust own securities or loans that became worthless or uncollectible during the tax year?
- Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing?
If "Yes," provide documentation.
- Did the estate or trust have any distributions to beneficiaries during the tax year or with 65 days following the tax year end?
If "Yes," provide details.
- Did the estate or trust, at any time during the tax year:
- a. receive (as a reward, award, or payment for property or services) a digital asset (or a financial interest in a digital asset)?
- b. sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)?
- Did the estate or trust receive a Paycheck Protection Program (PPP) loan related to COVID-19?
- Yes No**
- If "Yes," was any portion of the loan forgiven during the current tax year?
- Did the estate or trust receive a cash payment or digital asset of more than \$10,000 in one transaction or two or more related transactions during the tax year?
- Yes No**
- If "Yes," was Form 8300, Report of Cash Payments over \$10,000 Received in Trade or Business, filed?

Beneficiaries

Yes No

- Did the estate or trust have any changes in beneficiary information during the tax year?
If "Yes," provide details.
- Does the estate or trust have a copy of the beneficiaries identifying documents?
- Are any of the trusts beneficiaries skip persons?

2023

Questionnaire

Estate or Trust Name:

EIN:

Questionnaire

- Does the estate or trust have any foreign beneficiaries?

Foreign Tax Information

Yes No

- Did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?
- Did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust at any time during the tax year?
- Did the aggregate value of the estate or trust's foreign account exceed \$10,000 at any time during the tax year?
- Did the estate or trust own any property in a foreign country?
- Did the estate or trust have any income from, or pay taxes to, a foreign country?
- Did the estate or trust, or grantor of the trust, make any transfers to a foreign trust during the tax year?
- If "Yes," provide details.
- Did the estate or trust receive a Schedule K-3 from a partnership or S corporation?

Refund, Balance Due, and Estimated Tax Information

Yes No

- Did the estate or trust make any estimated payments toward the 2023 taxes?
- Did the estate or trust apply an overpayment of the 2022 taxes to the 2023 estimated taxes?
- If the estate or trust has an overpayment of 2023 taxes, should the refund be applied to the 2024 estimated taxes?
- Does the estate or trust want to have any balance due withdrawn from the estate or trust's bank account?
- If "Yes," provide a canceled checking or savings slip.
- Does the estate or trust anticipate the income or withholdings to be different for 2024?

Miscellaneous Information

Yes No

- Did the estate or trust incur a gain or loss due to damaged or stolen property?
- If "Yes," provide the incident date, value of the property, and amount of insurance reimbursements. If the incident was attributed to a federally declared disaster, also include the declaration number assigned by FEMA.
- Did the estate or trust pay health insurance premiums for its employees during the tax year?
- Did the estate or trust receive any notices from the IRS or state taxing authority?
- If "Yes," explain. _____
- May the IRS discuss the estate or trust's tax return with the preparer?
- Would the estate or trust like a copy of the tax return sent to you electronically instead of receiving a printed copy?

Preparer Notes

- Preparer Notes