

## DOCUMENTATION CHECKLIST

Attaching the documents indicated below will help us to process tax returns more efficiently. If the Schedules in the left column are being used in a tax return, the preparer must include the appropriate documentation as indicated in the right column. Failure to do so may delay the processing of the tax return, and may result in an unfavorable assessment of tax.

### If the decedent's will and codicils were probated, copies must be submitted.

Check Blocks:	Documentation Required
4a. Future Interest Compromise	Schedule M, see below
5a. Federal Estate Tax Return Required	Form 706, Federal Estate Tax Return
6. Decedent Died Testate	Complete copy of will and all codicils
7. Decedent Maintained Living Trust	Complete copy of trust instrument
9. Litigation Proceeds Received	Copies of court orders indicating the amount of the distribution/award, and the allocation of wrongful death/survival awards, the date the proceeds were actually received by the estate
11. Election to Tax Under Section 9113(A)	Schedule O, Parts A and B completed, will and/or trust instrument
<b>Schedules:</b>	
Schedule A	Proof of fair market value, such as a qualified appraisal, settlement sheets, or agreements of sale prepared for the sale of the property. Copies of deed for property in which the decedent held a fractional interest.
Schedule B	Summaries received from brokers, financial institutions, or valuation services.
Schedule C	Proof of fair market value of the decedent's interest, such as a qualified appraisal.
Schedule D	Copies of amortization schedules or any other documents used in valuing the decedent's interest
Schedule E	Appraisals of assets valued at \$3,000 or more, or collections valued at \$10,000 or more. Statements from financial institutions. Settlement agreements or court orders which resolve litigation commenced by or on behalf of the decedent which results in an award.
Schedule F	Copies of statements from financial institutions. Copies of deeds for jointly held real property. Documentation showing the date the asset was placed in joint ownership.
Separate Billing Requested	Complete description of jointly-held assets, including the name of the financial institution, account number, balance as of the date of death, the date the account was created in joint ownership, and the balance as of the date of death. For jointly owned real property, include a copy of the deed, and proof of fair market value (See Schedule A above). Name and current address of the surviving joint owner(s), and their relationship to the decedent.
Schedule G	Copy of deed and proof of fair market value for real property. Documentation which verifies fair market value for other types of assets. Copies of annuity or retirement contracts. Documentation showing the date the asset was transferred.
Schedule H	Copies of bills for reasonable funeral expenses are NOT necessary. Copies of receipts for customary administrative expenses are also NOT necessary. However, copies of all bills and receipts should be maintained should it be necessary for the Department to determine if a joint tenant or transferee is entitled to claim a deduction.
Schedule I	Copies of statements which provide proof of the decedent's liability as of the date of death.
Schedule J	Copy of birth certificate for decedents whose estate includes transfers under Sec. 9116(a)(1.2). Disclaimers if appropriate. Family Settlement agreements.
Schedule K	Will and/or trust instrument
Schedule M	Will and/or trust instrument. Copies of the estate representatives' calculations of the trust estate and tax due. Copies of purchased actuarial calculations. Statements furnished by the estate representative or trustee concerning the general health and financial needs of each of the beneficiaries. Form 706, if the estate was required to file with the IRS.