

Checklist

Estate or Trust Name:

EIN:

Checklist

This checklist is provided to help you gather necessary information for us to prepare your 2025 income tax return. Return this list, along with the supporting documentation, to our office and let us know of any significant changes from your 2024 tax year.

Prior Year Documentation

- Copy of decedent's will or trust agreement
- Tax returns for the prior three years
- Prior year carryover information (passive loss, net operating loss (NOL), capital loss, etc.)

Current Year Income Documentation

- Dividend income (Forms 1099-DIV and 1099-OID)
- Interest income (Form 1099-INT)
- Miscellaneous income (Form 1099-MISC)
- Nonemployee compensation (Form 1099-NEC)
- Wage and tax statements (Form W-2)
- Gambling income (Form W2-G)
- IRA distributions, pensions, and annuities (Form 1099-R)
- Income from partnerships, S corporations, estates, and trusts (Schedule K-1)
- Income from rental real estate and royalties (Schedule E)
- Documentation of brokerage transactions and disposition of capital assets (Form 1099-B)
- Digital asset proceeds from brokerage transactions (Form 1099-DA)
- Basis information for estate or trust assets (Form 8971 and Schedule A)
- Business income (Schedule C)
- Farm income (Schedule F)
- Cancellation of debt (Form 1099-C)
- Credit card, debit card, and third-party network transactions (Form 1099-K)

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?
- Did the estate or trust purchase a new clean vehicle (electric vehicle, plug-in hybrid, fuel-cell vehicle, qualified commercial clean vehicle) during the year?
 If "Yes," provide the report the dealer or seller is required to provide to you and the vehicle identification number (VIN).

Beneficiaries

Yes No

Questionnaire

Estate or Trust Name:

EIN:

Questionnaire

- 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?
- 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 2025 taxes?
- Did the estate or trust apply an overpayment of the 2024 taxes to the 2025 estimated taxes?
- If the estate or trust has an overpayment of 2025 taxes, should the refund be applied to the 2026 estimated taxes?
- Does the estate or trust want to have any refund or balance due deposited to or withdrawn from their 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 2026?

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

2025 Tax Organizer for Estates and Trusts General and Fiduciary Information

General Information

Estate or trust name	EIN	
In care of name	Entity name control	
Street address, city, state, and ZIP		

Yes No

Does the estate or trust file under a calendar year?
 If "No," what is the tax year begin date? _____ Tax year end date? _____

Type of entity (select all that apply):

- | | | |
|--|---|---|
| <input type="checkbox"/> Decedent's estate | <input type="checkbox"/> Simple trust | <input type="checkbox"/> Complex trust |
| <input type="checkbox"/> Qualified disability trust | <input type="checkbox"/> Electing small business trust (ESBT) | <input type="checkbox"/> Grantor type trust |
| <input type="checkbox"/> Bankruptcy estate (chapter 7) | <input type="checkbox"/> Bankruptcy estate (chapter 11) | <input type="checkbox"/> Pooled income fund |

If the entity is a decedent's estate, provide the following information.

Decedent's name _____
 SSN _____ Date of death _____

How many beneficiaries did the estate or trust have during the tax year? _____

Date entity created _____

- Does the estate or trust's governing instrument require all income to be distributed?
 Is the entity a nonexempt charitable or split-interest trust?
 Did the estate or filing trust make a section 645 election?
 If "Yes," provide the trust's EIN. _____

Fiduciary Information

First and last name (if an individual)			
Business name (if a business)			
Fiduciary ID Number		Phone number	
Cell number		Fax number	
Email			

Yes No

Is the fiduciary a financial institution that submitted estimated tax payments for the trust for which it is the trustee?
 What is the fiduciary's title?
 Trustee Executor Executrix Other _____

Estimates

	Federal		Resident State		Resident City	
	Date Paid	Amount	Date Paid	Amount	Date Paid	Amount
Overpayment applied from 2024	_____	_____	_____	_____	_____	_____
First quarter	_____	_____	_____	_____	_____	_____
Second quarter	_____	_____	_____	_____	_____	_____
Third quarter	_____	_____	_____	_____	_____	_____
Fourth quarter	_____	_____	_____	_____	_____	_____
Additional payments	_____	_____	_____	_____	_____	_____

Account Information for Deposits and Withdrawals

Name of Bank	Bank Routing Number	Bank Account Number	Type of Account		Use This Account for	
			Checking	Savings	Deposits	Withdrawals

Income

Estate or Trust Name:

EIN:

Wages & Salaries

Provide all copies of Form W-2

Employer Name	2025 Amount

Retirement

Provide all copies of Form 1099-R

Payer Name	2025 Amount

Miscellaneous Income

Provide all copies of Form 1099's

Payer Name	2025 Amount

Beneficiary's and Other Information

Estate or Trust Name:

EIN:

Beneficiary Information

Foreign beneficiary **Fed %**

ID Number _____ Distributions if any _____

Name _____

Street address _____

City _____ Phone _____

U.S. only State, ZIP _____

Foreign only Province/ State, Country, Postal code _____

Email _____

Foreign beneficiary **Fed %**

ID Number _____ Distributions if any _____

Name _____

Street address _____

City _____ Phone _____

U.S. only State, ZIP _____

Foreign only Province/ State, Country, Postal code _____

Email _____

Foreign beneficiary **Fed %**

ID Number _____ Distributions if any _____

Name _____

Street address _____

City _____ Phone _____

U.S. only State, ZIP _____

Foreign only Province/ State, Country, Postal code _____

Email _____

Foreign beneficiary **Fed %**

ID Number _____ Distributions if any _____

Name _____

Street address _____

City _____ Phone _____

U.S. only State, ZIP _____

Foreign only Province/ State, Country, Postal code _____

Email _____

Schedule E - Income or Loss from Rental Real Estate & Royalties

Estate or Trust Name: _____

EIN: _____

General Property Information

Grantor

Property description _____

Address, city, state, ZIP _____

Select the property type

- Single family residence Vacation / short-term rental Land Self-rental
- Multi-family residence Commercial Royalties Other _____

Number of days property was rented _____ Number of days property was used for personal use _____

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied _____

- This property was placed in service during 2025. Yes No
- This property was disposed of during 2025. Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this rental.
- This property is your main home or second home. If "Yes," did you file Forms 1099 for the individuals?
- This property was owned as a qualified joint venture.

Income

	2025	2025
Rent income	_____	_____
Royalties from oil, gas, mineral, copyright or patent	_____	_____

Expenses

	Rental Unit Expenses	Rental and Homeowner Expenses	
Advertising	_____	_____	If this Schedule E is for a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.
Auto & travel	_____	_____	
Cleaning & maintenance	_____	_____	
Commissions	_____	_____	
Insurance	_____	_____	
Legal & professional fees	_____	_____	
Management fees	_____	_____	
Mortgage interest	_____	_____	
Other interest	_____	_____	
Repairs	_____	_____	
Supplies	_____	_____	If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.
Taxes	_____	_____	
Utilities	_____	_____	
Depletion	_____	_____	
Other expenses	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	

