

Questionnaire - 2021 (1041 Questionnaire)

Please check the appropriate box and include all necessary details and documentation.

Yes No

Documents and Other Information Needed from the Executor / Fiduciary

- If decedent's estate, has the fiduciary provided a copy of the will?
- If trust, has the fiduciary provided a copy of trust agreement and amendments, if any?
- 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 qualified funeral trust, has funeral contract detail information (name and value) been provided?
- 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?

Return Information

- Did the estate or trust receive correspondence from a state taxing authority or the Internal Revenue Service regarding a prior year return?
- If yes, explain: _____
- Have there been any changes regarding the fiduciary or joint fiduciaries?
- If yes, explain: _____
- If decedent's estate, has estate been open more than two years?
- If yes, explain delay in closing the estate: _____
- If qualified funeral trust, have there been any contract changes?
- If yes, explain: _____
- If a cemetery perpetual care fund, has the number of gravesites or deduction per gravesite changed?
- If yes, explain: _____
- Did the estate or trust have any capital loss, net operating loss, or passive loss carryovers?
- If yes, provide carryover information _____
- Did the estate or trust make estimated tax payments or have an overpayment applied for this tax year?
- If yes, provide estimate information _____
- For section 664 trust or charitable lead trust, were additional assets contributed to the trust this year?
- If yes, provide donor(s) name and address, description and fair market value of asset(s), and date(s) of donation: _____
- For section 664 trust, where there any carryovers of undistributed income?
- If yes, provide detail for investment and excluded carryover amounts _____
- Did you change any bank accounts that have been used for financial transactions during the tax year?
- If yes, provide bank information _____
- Did the estate or trust have any sales or other exchanges of virtual currencies, or use virtual currencies to pay for goods or services, or hold virtual currencies as an investment?

Beneficiary Information

- Are there any new beneficiaries this year?
- If yes, provide name, address, and tax identification number: _____
- Have there been any changes to beneficiary names or addresses?
- If yes, explain: _____
- Have there been any changes to how income should be allocated to beneficiaries?
- If yes, explain: _____

Income Information

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 this year?

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

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?

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, provide a detailed explanation: _____

If qualified funeral trust, is there a trustee fee charged per contract?

If yes, provide dollar value: _____

COVID-19 Information

Did the estate or trust receive any additional COVID-19 support?

If yes, provide detail _____

Foreign Activity

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?

Email Contact Information

Does the estate or trust want to use web delivery to have the tax returns delivered through a secure client portal?

If yes, please list your current email address: _____