



JOHN A. HARTOG, INC.

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**ESTATE TAX RETURN
Checklist/Questionnaire**

Date: _____

Please use "N/A" to indicate "not applicable."

GENERAL INFORMATION

Please provide the following documents:

- certified copies of the death certificate
(2 copies and 1 additional for each parcel of real estate)
- current Will of the decedent
- all trust documents executed by the decedent, and all amendments
- all partnership agreements in which the decedent had an interest
- all buy-sell agreements for the buy out of the decedent's stock
- financial statements for all closely held corporations and limited partnerships
- all gift tax returns filed by the decedent and spouse
- all premarital or postmarital property agreements
- any agreements as to the character of community or separate property
- all property agreements incident to dissolution of marriage
- prior three years' income tax returns

1. Decedent's full name: _____

Decedent's Date of Birth: _____

Decedent's Date of Death: _____ Social Security #: _____

Was decedent a U.S. citizen? _____

Permanent Residence

Address: _____

Other Residence

Address: _____

The year decedent established California residence: _____

Did the decedent receive Medicaid? Yes No

Marital Status: _____

Name of spouse: _____

Surviving spouses date of birth: _____

Date of Marriage: _____

In what country was the surviving spouse born? _____

Spouse's Social Security #: _____

Is surviving spouse a U.S. citizen? _____

If surviving spouse was naturalized, on what date? _____

If not a US citizen, then in what country? _____

Court and Case Number of any Dissolution of Marriage proceedings:

2. Executor's (trustee's) full name: _____

Social Security # _____

Residence

Address: _____

Telephone: _____

Facsimile: _____

E-mail: _____

Business Address: _____

Business Telephone: _____

Facsimile: _____

3. Co-Executor's (Co-Trustee's) full name: _____

Social Security # _____

Residence

Address: _____

Telephone: _____

Facsimile: _____

E-mail: _____

Business Address: _____

Business Telephone: _____

Facsimile: _____

E-mail: _____

4. Living children and grandchildren of decedent

Full Names, Addresses and Telephone Numbers, Birth Dates and Social Security Numbers of Children and Grandchildren (*please include the date of adoption if child is adopted*):

a) Child's Full Name: _____

Social Security # _____

Sex: Male Female Date of Birth: _____

Address: _____

Telephone: _____

Spouse's Name: _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

b) Child's Full Name: _____

Social Security # _____

Sex: Male Female Date of Birth: _____

Address: _____

Telephone: _____

Spouse's Name: _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

c) Child's Full Name: _____

Social Security # _____

Sex: Male Female Date of Birth: _____

Address: _____

Telephone: _____

Spouse's Name: _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

d) Child's Full Name: _____

Social Security # _____

Sex: Male Female Date of Birth: _____

Address: _____

Telephone: _____

Spouse's Name: _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

e) Child's Full Name: _____

Social Security # _____

Sex: Male Female Date of Birth: _____

Address: _____

Telephone: _____

Spouse's Name: _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

3A. Deceased children

a) Child's Full Name: _____

Date of Death: _____

Spouse's Name: _____

Address: _____

Telephone: _____

Any living issue of this child? Yes No

Grandchild: _____ Date of Birth: _____ Social Security # _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

b) Child's Full Name: _____

Date of Death: _____

Spouse's Name: _____

Address: _____

Telephone: _____

Any living issue of this child? Yes No

Grandchild: _____ Date of Birth: _____ Social Security # _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

Grandchild: _____ Date of Birth: _____ Social Security # _____

Valuation Issues. Property listed on an estate tax return is valued as of the date of death. Alternatively, the property may be valued as of the date, six months after the date of death (the "alternate valuation date"). If the aggregate value of property on the estate tax returns decreases as of the alternate valuation date, then values as of that date must be used for all property. In valuing assets on this questionnaire please provide values for both date of death and the date six months later.

Please check here if the estate includes real property that was used as a farm for farming purposes or in another trade or business. _____

Please check here if the estate includes real property that was subject to a conservation easement. _____

Prior Gifting. Has either of the decedent or his/her spouse made a gift in any one year to any person in the amount of more than \$3,000 before 1981 or more than \$10,000 in any one year since 1981? If so, please describe below:

Separate Property After Marriage. Has either the decedent or his/her spouse received any real or personal property since the date of their marriage by gift, bequest, devise or inheritance, or as proceeds of life insurance on the life of another, as surviving joint tenant, or as a beneficiary of a trust?

EXISTING TRUSTS

Trusts created by the decedent:

(Please indicate the type of trust created: insurance, minor's trust, QTIP, etc. If a gift tax return was filed in connection with the transfer of assets to the trust, note the year for which the return was filed and indicate if any tax was paid.)

1. Trustee(s): _____

Name and Date of Trust: _____

Beneficiaries: _____

Type of Trust: _____

Gift Tax Information: _____

2. Trustee(s): _____

Name and Date of Trust: _____

Beneficiaries: _____

Type of Trust: _____

Gift Tax Information: _____

Trusts created for the decedent's benefit:

1. Grantor(s): _____

Trustee(s): _____

Name and Date of Trust: _____

Type of Beneficial Interest: _____

2. Grantor(s): _____

Trustee(s): _____

Name and Date of Trust: _____

Type of Beneficial Interest: _____

3. Grantor(s): _____

Trustee(s): _____

Name and Date of Trust: _____

Type of Beneficial Interest: _____

Trusts of which the decedent was trustee:

1. Grantor(s): _____

Trustee(s): _____

Name and Date of Trust: _____

Type of Beneficial Interest: _____

2. Grantor(s): _____

Trustee(s): _____

Name and Date of Trust: _____

Type of Beneficial Interest: _____

Gifts to Children:

List gifts the decedent or others have made to minor children pursuant to UGMA (Uniform Gifts to Minor Act) or UTMA (Uniform Transfers to Minors Act) for which the decedent is the custodian:

PROFESSIONAL ADVISORS

Please list the names, addresses and phone numbers of the following professional advisors, if applicable:

Decedent's accountant: _____

Decedent's financial planner/stock broker: _____

Decedent's financial planner/stock broker: _____

Decedent's insurance agent: _____

Decedent's primary banker (trust officer): _____

Decedent's pension plan administrator: _____

Other _____ : _____

Other _____ : _____

REAL PROPERTY IN CALIFORNIA

Please provide the following information about all real property (including any timeshares, rental property or farmland) that the decedent owned as an individual (not as a general or limited partner), and please provide a photocopy of the most recent Grant Deed and any Deed of Trust.

- 1) Name of Owner exactly as shown on the Grant Deed (after "hereby grants to"):
FOR EXAMPLE: John Doe and Jane Doe, husband and wife; John Doe and Jane Doe, his wife; John Doe and Jane Doe, as joint tenants; Jane Doe, as separate property; John Doe and Jane Doe, as community property; John Doe and Jane Doe, as tenants in common; John Doe, Sr., as to an undivided four-fifths interest and John Doe, Jr., as to an undivided one-fifth interest:

Property address: _____

Assessor's Parcel Number (APN): _____

(The APN will sometimes appear on the decedent's grant deed. It will always appear on the decedent's real property tax statement.)

Name and Address of Lender: _____

Loan Number: _____

Amount of Loan Outstanding: _____

Form of Ownership:

CIRCLE ONE: Joint Tenants Community Husband's Wife's
 Tenancy in Common Property Separate Separate

Date of Death Value (Total and Net):

2) Name of Owner exactly as shown on the Grant Deed (after "hereby grants to"):

Property address: _____

Assessor's Parcel Number (APN): _____

(The APN will sometimes appear on the decedent's grant deed. It will always appear on the decedent's real property tax statement.)

Name and Address of Lender: _____

Loan Number: _____

Amount of Loan Outstanding: _____

Form of Ownership:

CIRCLE ONE: Joint Tenants Community Husband's Wife's
 Tenancy in Common Property Separate Separate

Date of Death Value (Total and Net):

3) Name of Owner exactly as shown on the Grant Deed (after "hereby grants to"):

Property address: _____

Assessor's Parcel Number (APN): _____

(The APN will sometimes appear on the decedent's grant deed. It will always appear on the decedent's real property tax statement.)

Name and Address of Lender: _____

Loan Number: _____

Amount of Loan Outstanding: _____

Form of Ownership:

CIRCLE ONE: Joint Tenants Community Husband's Wife's
 Tenancy in Common Property Separate Separate

Date of Death Value (Total and Net):

4) Name of Owner exactly as shown on the Grant Deed (after "hereby grants to"):

Property address: _____

Assessor's Parcel Number (APN): _____

(The APN will sometimes appear on the decedent's grant deed. It will always appear on the decedent's real property tax statement.)

Name and Address of Lender: _____

Loan Number: _____

Amount of Loan Outstanding: _____

Form of Ownership:

CIRCLE ONE: Joint Tenants Community Husband's Wife's
 Tenancy in Common Property Separate Separate

Date of Death Value (Total and Net):

REAL PROPERTY OUTSIDE CALIFORNIA

If the decedent owned real property in another state or in another country, please provide all of the information requested below for each property in addition to the name, address and phone number of a title company in the county in which the decedent's property is located and the County Recorder/Clerk's office for the county in which the decedent's property is located. If possible, please provide a photocopy of any grant deeds or deeds of Trust.

1) Name of Owner exactly as shown on the Grant Deed:

Property address: _____

Assessor's Parcel Number (APN): _____

Name and Address of Lender: _____

Loan Number: _____

Amount of Loan Outstanding: _____

Title Company: _____

County: _____

County Recorder/Clerk: _____

Form of Ownership:

CIRCLE ONE: Joint Tenants Community Husband's Wife's
 Tenancy in Common Property Separate Separate

Date of Death Value (Total and Net):

2) Name of Owner exactly as shown on the Grant Deed:

Property address: _____

Assessor's Parcel Number (APN): _____

Name and Address of Lender: _____

Loan Number: _____

Amount of Loan Outstanding: _____

Title Company: _____

County: _____

County Recorder/Clerk: _____

Form of Ownership:

CIRCLE ONE: Joint Tenants Community Husband's Wife's
 Tenancy in Common Property Separate Separate

Date of Death Value (Total and Net):

SECURITIES ACCOUNTS

For all securities accounts, please provide the information requested below, including the exact title of the account, e.g., John Doe and Jane Doe as Joint Tenants; John Doe and Jane Doe as Community Property; Jane Doe as Separate Property. If it is more convenient, the decedent may send us a photocopy of the most recent statement, containing all of the requested information.

1) Name of Brokerage: _____

Brokerage Address: _____

The decedent's account representative and telephone number: _____

Account No.: _____

Title of Account: _____

Date of Death Value: _____

2) Name of Brokerage: _____

Brokerage Address: _____

The decedent's account representative and telephone number: _____

Account No.: _____

Title of Account: _____

Date of Death Value: _____

3) Name of Brokerage: _____

Brokerage Address: _____

The decedent's account representative and telephone number: _____

Account No.: _____

Title of Account: _____

Date of Death Value: _____

4) Name of Brokerage: _____

Brokerage Address: _____

The decedent's account representative and telephone number: _____

Account No.: _____

Title of Account: _____

Date of Death Value: _____

5) Name of Brokerage: _____

Brokerage Address: _____

The decedent's account representative and telephone number: _____

Account No.: _____

Title of Account: _____

Date of Death Value: _____

STOCKS AND BONDS

For all stocks and bonds held by the decedent outside a brokerage account (i.e., the decedent holds the certificates), please provide the information requested below, including the exact title of the owner as it appears on the stock certificate or bond, e.g., John Doe and Jane Doe as Joint Tenants; John Doe and Jane Doe as Community Property; John Doe as Separate Property. In addition, please include a photocopy of each stock certificate and/or bond.

1) Full Name of Issuing Company as it appears on stock certificate:

Full Name of Owner exactly as it appears on stock certificate:

<u>Certificate No.</u>	<u>How many shares on this Certificate</u>	<u>Common or Preferred</u>
_____	_____	_____
_____	_____	_____

Form of Ownership:

CIRCLE ONE: Joint Tenants Community Husband's Wife's
 Tenancy in Common Property Separate Separate

Date of Death Value: _____

2) Full Name of Issuing Company as it appears on stock certificate:

Full Name of Owner exactly as it appears on stock certificate:

<u>Certificate No.</u>	<u>How many shares on this Certificate</u>	<u>Common or Preferred</u>
_____	_____	_____
_____	_____	_____

Form of Ownership:

CIRCLE ONE: Joint Tenants Community Husband's Wife's
 Tenancy in Common Property Separate Separate

Date of Death Value: _____

3) Full Name of Issuing Company as it appears on stock certificate:

Full Name of Owner exactly as it appears on stock certificate:

<u>Certificate No.</u>	<u>How many shares on this Certificate</u>	<u>Common or Preferred</u>
_____	_____	_____
_____	_____	_____

Form of Ownership:

CIRCLE ONE: Joint Tenants Community Husband's Wife's
 Tenancy in Common Property Separate Separate

Date of Death Value: _____

Stock Not Sold on an Established Securities Market

If the decedent owned stock in a closely held company or not sold on an established securities market, please provide a copy of the stock certificate financial statements or corporate tax returns for the corporation for the past five years.

1) Was there an outstanding buy-sell agreement whereby the executor was required to sell the shares to the corporation or to other shareholders? _____ If so, please provide a complete copy of the agreement.

2) Did the corporation own any life insurance on the life of the decedent shareholder? If so, please provide the following information:

- a) Name of the Insurer: _____
- b) Policy Number: _____
- c) Beneficiary (ies): _____

CASH ACCOUNTS

*For all cash accounts, please provide the information requested below, including the exact title of the account, e.g., John Doe and Jane Doe as **Joint Tenants**; John Doe and Jane Doe as **Community Property**; Jane Doe as **Separate Property**, etc. If applicable, please provide the name of a contact person at the financial institution. If it is more convenient, you may send us a photocopy of a recent monthly statement, containing all of the requested information.*

1) Name of Institution: _____

Branch and Address: _____

Contact person and telephone number: _____

Type of Account: _____

Account No.: _____

Exact Title of Account: _____

Date of Death Value: _____

2) Name of Institution: _____

Branch and Address: _____

Contact person and telephone number: _____

Type of Account: _____

Account No.: _____

Exact Title of Account: _____

Date of Death Value: _____

3) Name of Institution: _____

Branch and Address: _____

Contact person and telephone number: _____

Type of Account: _____

Account No.: _____

Exact Title of Account: _____

Date of Death Value: _____

4) Name of Institution: _____

Branch and Address: _____

Contact person and telephone number: _____

Type of Account: _____

Account No.: _____

Exact Title of Account: _____

Date of Death Value: _____

5) Name of Institution: _____

Branch and Address: _____

Contact person and telephone number: _____

Type of Account: _____

Account No.: _____

Exact Title of Account: _____

Date of Death Value: _____

6) Name of Institution: _____

Branch and Address: _____

Contact person and telephone number: _____

Type of Account: _____

Account No.: _____

Exact Title of Account: _____

Date of Death Value: _____

NOTES PAYABLE TO THE DECEDENT

1) Exact Name of holder as it appears on the Note: _____

Exact name of debtor: _____

Interest rate: _____

Secured by: _____

Location of the original Note: _____

Amount Outstanding: _____

2) Exact Name of holder as it appears on the Note: _____

Exact name of debtor: _____

Face amount: _____ Due date: _____

Interest rate: _____

Secured by: _____

Location of the original Note: _____

Amount Outstanding: _____

3) Exact Name of holder as it appears on the Note: _____

Exact name of debtor: _____

Face amount: _____ Due date: _____

Interest rate: _____

Secured by: _____

Location of the original Note: _____

Amount Outstanding: _____

LIFE INSURANCE

For each life insurance policy the decedent owned, please provide the information requested below, including the exact name of the owner, e.g., John Doe and Jane Doe as Joint Tenants; John Doe and Jane Doe, Husband and Wife; John Doe as Separate Property. If it is more convenient, you may send us a photocopy of the front page of the decedent's policy, which will contain all of the requested information. PLEASE ALSO SUPPLY A COPY OF THE CURRENT BENEFICIARY DESIGNATION.

If the insurance company has sent to you a Form 712, Life Insurance Statement, please provide a copy of that form as well.

1) Carrier's Name and Address: _____

Policy Number: _____ Face Value: _____

Cash Surrender Value: _____

Loans Against Policy: _____

Name of Insured: _____

Owner of Policy: _____

Primary Beneficiary: _____

Contingent Beneficiary: _____

CIRCLE ONE: Term Universal Life Whole Life

2) Carrier's Name and Address: _____

Policy Number: _____ Face Value: _____

Cash Surrender Value: _____

Loans Against Policy: _____

Name of Insured: _____

Owner of Policy: _____

Primary Beneficiary: _____

Contingent Beneficiary: _____

CIRCLE ONE: Term Universal Life Whole Life

3) Carrier's Name and Address: _____

Policy Number: _____ Face Value: _____

Cash Surrender Value: _____

Loans Against Policy: _____

Name of Insured: _____

Owner of Policy: _____

Primary Beneficiary: _____

Contingent Beneficiary: _____

CIRCLE ONE: Term Universal Life Whole Life

4) Carrier's Name and Address: _____

Policy Number: _____ Face Value: _____

Cash Surrender Value: _____

Loans Against Policy: _____

Name of Insured: _____

Owner of Policy: _____

Primary Beneficiary: _____

Contingent Beneficiary: _____

CIRCLE ONE: Term Universal Life Whole Life

5) Carrier's Name and Address: _____

Policy Number: _____ Face Value: _____

Cash Surrender Value: _____

Loans Against Policy: _____

Name of Insured: _____

Owner of Policy: _____

Primary Beneficiary: _____

Contingent Beneficiary: _____

CIRCLE ONE: Term Universal Life Whole Life

6) Carrier's Name and Address: _____

Policy Number: _____ Face Value: _____

Cash Surrender Value: _____

Loans Against Policy: _____

Name of Insured: _____

Owner of Policy: _____

Primary Beneficiary: _____

Contingent Beneficiary: _____

CIRCLE ONE: Term Universal Life Whole Life

BUSINESSES, PARTNERSHIPS AND JOINT VENTURES

For all businesses and partnerships in which the decedent owned an interest, please provide the information requested below, including the exact title of ownership, e.g., John Doe and Jane Doe as Joint Tenants; John Doe and Jane Doe, Husband and Wife; Jane Doe as Separate Property. If it is more convenient, you may send us a photocopy of the Schedule K1 the decedent filed with his/her most recent Federal income tax return, which will contain all of the requested information.

Business Interests

1) Name and address of Business: _____

Full Names and addresses of Owners: _____

CIRCLE ONE: Joint Tenants Community Husband's Wife's
 Tenancy in Common Property Separate Separate

Percentage ownership of Decedent: _____

Date of Death Value: _____

2) Name and address of Business: _____

Full Names and addresses of Owners: _____

CIRCLE ONE: Joint Tenants Community Husband's Wife's
 Tenancy in Common Property Separate Separate

Percentage ownership of Decedent: _____

Date of Death Value: _____

Partnerships

1) Name of Partnership: _____

Full Name of Owner as it appears on Partnership records:

CIRCLE ONE: Joint Tenants Community Husband's Wife's
 Tenancy in Common Property Separate Separate

CIRCLE ONE: General Partner Limited Partner

Name and Address of General Partner: _____

Amount of original investment: _____

Date of Death Value: _____

2) Name of Partnership: _____

Full Name of Owner as it appears on Partnership records:

CIRCLE ONE: Joint Tenants Community Husband's Wife's
 Tenancy in Common Property Separate Separate

CIRCLE ONE: General Partner Limited Partner

Name and Address of General Partner: _____

Amount of original investment: _____

Date of Death Value: _____

3) Name of Partnership: _____

Full Name of Owner as it appears on Partnership records:

CIRCLE ONE: Joint Tenants Community Husband's Wife's
 Tenancy in Common Property Separate Separate

CIRCLE ONE: General Partner Limited Partner

Name and Address of General Partner: _____

Amount of original investment: _____

Date of Death Value: _____

4) Name of Partnership: _____

Full Name of Owner as it appears on Partnership records:

CIRCLE ONE: Joint Tenants Community Husband's Wife's
 Tenancy in Common Property Separate Separate

CIRCLE ONE: General Partner Limited Partner

Name and Address of General Partner: _____

Amount of original investment: _____

Limited Liability Companies

1) Name of Limited Liability Company: _____

