GOSYSTEM TAX™
706 ESTATE TAX

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TABLE OF CONTENTS

706 TAX APPLICATION RESOURCES FOR TAX YEAR 2023

706 is the tax application used to generate Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, and its accompanying schedules. We also support the following state(s) for estate tax:

- California
- Connecticut
- New Jersey
- New York

Use this form to:

- Figure the estate tax imposed by Chapter 11 of the Internal Revenue Code
- Compute the generation-skipping transfer (GST) tax imposed by Chapter 13 on direct skips.

New Help and Support

We've moved much of our customer documentation to the new Help and Support.

Go to https://www.thomsonreuters.com/en-us/help/gosystem-tax-rs.html.

FORM 706: QUICK TRACK

Use this Organizer to jump directly to another section in the Organizer. Quick Track enables you to go directly to the following areas:

- Decedent Information
- Executor Information
- Return and Print Options
- Real Estate
- Stocks and Bonds
- Mortgages, Notes and Cash
- Insurance on Decedent
- Jointly Owned Property
- Other Miscellaneous Property
- Transfers During decedent's life
- Powers of Appointment
- Annuities
- Funeral and Administrative Expenses
- Debts of Decedent
- Mortgages and Liens Paid
- Net Losses During Administration
- Expenses incurred
- Bequests to Surviving Spouse
- Charitable and Public Gifts
- Qualified Family Owned Business

- Tax Computation
- Power of Attorney
- Extension Information
- Change of Address.

Navigation:

Select **Organizer > Quick Track**.

FORM 706: GENERAL INFORMATION

General Information

- Community Property
- Decedent Information
- General Questions
- Paid Preparer Information
- Paid Preparer Information - Alternative Signature Method
- Return and Print Options
- Schedule Print Options

Form 2848

- General Information
- Representative Appointed

Form 8822

- Change of Address

Form 8971

- General Information
- Acquired Property by Item

DSUE: Deceased Spouse Unused Exclusion

- Basic Information
- Last Deceased Spouse
- Other Prior Marriages

Gifts

- Gifts Made after 1976
- Gifts Made before 1977
- Gift Reconciliation Worksheet Overrides
- Gift Tax on Gifts Made After 1976

Form 706: Community Property

Use this Organizer to calculate community property. This is an overview screen only.

Schedule A through L items can be designated as community property. After an item has been selected as community property and the following steps have been completed, "Less Community Property Interest" will appear along with the associated community property interest amount.

Calculating Community Property Interest

1. Complete the data entry for all schedules.
2. Calculate community property. To do so, select the **Community Property Calculations** button.
3. Fully recompute the return.

4. If changes are made to any information entered in the Schedule A through L Organizers after the first community property computation is done, you must also manually delete the automatically produced *Less Community property* text in each Organizer and the related negative adjustment amount before repeating steps 2 and 3. The following changes require the repetition of steps 2 and 3: adding or removing description lines, adjusting current amounts, adding or removing amounts, selecting or clearing community property.

Navigation:

Select **Organizer > General Information > Return and Print Options > Community Property** tab.

Form 706: Decedent Information

Use this Organizer to enter information on the decedent.

Entering Decedent Information

1. Enter basic information on the decedent, including:
    - Social Security number (if the Social Security number has been applied for but not obtained, select the applicable option)
    - first name, middle initial, and last name
    - suffix and maiden name, if applicable
    - legal residence and year of domicile establishment
    - date of birth
    - date of death.
2. Enter the legal residence at the time of death.
3. Enter the year that domicile was established.
4. Select the decedent's marital status at the time of death.

5. For a surviving spouse, enter the following information:
    - name
    - Social Security number
    - amount received.

Entering Will Information

1. Enter the name and location of the court where the will is being probated or the estate is being administered.
2. Enter the court case number for the estate or probate.
3. Indicate if the decedent died testate.
4. If unable to obtain a certified copy of the will, explain why the will is not certified.

Entering Other Information

1. Enter the due date of the return, if the date filed is other than nine months after the decedent's death.
2. Indicate if you are estimating the value of assets in the gross estate (Regulation § 20.2010-2T(a)(7)(ii)).
3. Indicate if the return is on extension (override).
4. Indicate if Schedule R-1 is attached (override).
5. Indicate if the decedent was retired at the time of death.
6. Enter the death certificate number and the issuing authority.
7. If the decedent was widowed, enter the name, Social Security number, and date of death of the deceased spouse.
8. If the decedent was divorced, enter the date when the divorce decree became final.
9. If necessary, indicate that there is no surviving spouse.
10. List the decedent's business or occupation at the time of death, or former business/occupation if decedent was retired.

Entering Representative Information

1. Enter the name of the representative.
2. Enter the address, including city, state, and ZIP.
3. Select the type of representative: attorney, CPA, enrolled agent, or blank (default).
4. Enter the CAF number.
5. Enter the date of appointment.
6. Enter the telephone number.

Navigation:

Select **Organizer > General Information > General Information > Decedent Information** tab.

Form 706: General Questions

Use this Organizer to answer questions for the 706 return.

Entering General Questions

Answer *Yes*, *No*, or leave blank:

- Does the gross estate contain any §2044 property?
- Did the decedent file any federal gift tax returns? If so, enter the periods covered by the returns and the IRS offices where they were filed.
- Was any insurance on the decedent's life not included as part of the gross estate? If *yes*, enter an explanation for the exclusion.
- Did the decedent own any insurance on the life of another person that is not included in the gross estate?
- Did the decedent, at the time of death, own any property as a joint tenant with right of survivorship in which one or more of the other joint tenants was someone other than the decedent's spouse, and less than the full value of the property is included on the return as part of the gross estate?

- Did the decedent own any interest in a partnership or unincorporated business or any stock in an inactive or closely held corporation? If *yes*, was the value of any interest owned or discounted on this estate tax return? If *yes*, see the instructions for Schedules A, F, or G.
- Did the decedent make any transfer described in Sections 2035, 2036, 2037, or 2038?
- At the time of the decedent's death, were there any trusts created by the decedent?
- At the time of the decedent's death, were there any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship?
- Was the decedent receiving income from a trust created after October 22, 1986, by a parent or grandparent? If *yes*, was there a GST taxable termination upon the death of the decedent?
- Did the decedent sell an interest in a partnership, LLC, or closely held corporation to a trust described in question 12a or 12b? If *yes*, provide the EIN.
- Did the decedent ever possess, exercise, or release any general power of appointment?
- Did the decedent have an interest in or signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
- Was the decedent, immediately before death, receiving an annuity described in the general paragraph of the instructions for Schedule I?
- Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a predeceased spouse under §2056(b)(7) and which is not reported on this return? If so, enter an explanation.

Navigation:

Select **Organizer > General Information > Questions** tab.

Form 706: Paid Preparer Information

Use this Organizer to enter all applicable information for the paid preparer.

Entering Firm Information

1. Select the applicable option to suppress firm information.
2. Enter the firm's name and address, including city, state, and ZIP.

3. Enter the firm's EIN.
4. Enter the firm's phone number.

Entering Paid Preparer Information

1. Indicate if the paid preparer is self-employed.
2. Enter the preparer's first name, middle initial, last name, and suffix.
3. Enter the preparer's SSN and PTIN.
4. Enter the date to print for the paid preparer on Form 706, Page 1.

Navigation:

Select **Organizer > General Information > Paid Preparer Information > Paid Preparer Information** tab.

Form 706: Community Property

Use this Organizer to enter the alternative signature method under IRS Notice 2004-54.

Entering the Alternative Method for Signing Returns

1. Select the option to authorize to print the paid preparer's name on the federal return.
2. Select the option to authorize to print the paid preparer's name on the state return(s).
3. Enter the paid preparer's name to print on the federal and state return(s).

Navigation:

Select **Organizer > General Information > Paid Preparer Information > Alternative Signature Method** tab.

Form 706: Return and Print Options

Use this Organizer to select the return and print options.

Entering Return and Print Options

1. Enter the client code.
2. Enter the number of federal returns to be printed.
3. Select the following options to print the following information on every page:
   - decedent's name and Social Security Number
   - date/time stamp
   - page numbers
   - locator number and account number
   - version number
   - client code.
4. Select the following options to print the following information:
   - detail schedule statement number
   - override symbols on return
   - diagnostics
   - Organizer override summary report
   - index of all forms in the return
   - address labels
   - tax return cover sheet
   - suppress name of the executor from printing on Form 706, Page 1, Line 6a. If you select this option, the name of the executor will be printed on the whitepaper instead.
   - print *Supplemental Information* on the top of Form 706, Page 1 for amended returns.
5. Print *Section 2032A valuation* in the **Schedules A-U Description** column. Select *Yes* or *No*. Selecting this option will override it elsewhere.
6. Select the option to print Schedule B in normal front instead of condensed font. The description for Schedule B will be shortened if this option is selected.

Navigation:

Select **Organizer > General Information > Return and Print Options > Basic Options** tab.

Form 706: Schedule Print Options

Use this Organizer to select schedules to print.

Entering Schedule Print Options

Select the applicable option for each schedule listed that you wish to print. The default prints the schedule unless the schedule is not required. The following is a list of the schedules:

- Schedule A
- Schedule A-1
- Schedule B
- Schedule C
- Schedule D
- Schedule E
- Schedule F
- Schedule G and H
- Schedule I
- Schedule J
- Schedule K
- Schedule L
- Schedule M
- Schedule O
- Schedule P and Q
- Schedule R

- Schedule R-1
- Schedule U.

Navigation:

Select **Organizer > General Information > Return and Print Options > Selected Print** tab.

FORM 2848: GENERAL INFORMATION

Use this Organizer to enter general information about the taxpayer, the spouse, or both the taxpayer and the spouse.

Entering Form 2848 General Information

1. Indicate whether you are entering general information about the taxpayer, spouse, or both the taxpayer and spouse (joint).
2. Enter the taxpayer's telephone number.
3. Enter the Employer Identification Number.
4. Enter the Plan number (if applicable).
5. Enter the name of the representative authorized to receive but not to endorse refund checks.

Entering Form 2848 Tax Matters

1. Enter the type of tax.
2. Enter the tax form number.
3. Enter the number of years the person indicated above has been paying the type of tax indicated.

Entering Additions or deletions to acts otherwise authorized

1. Enter a list of the additions or deletions.
2. Select the applicable option if:
   - the power of attorney is for specific use not recorded on the CAF
   - original notices and communications are to be sent to the first named appointee
   - notices and communications are to be sent to the second named appointee
   - no notices or communications are to be sent
   - you are not revoking a prior power of attorney.

Navigation:

Select **Organizer > Power of Attorney > General Information**.

Form 2848: Representative Appointed

Use this Organizer to enter information about a new representative.

Entering Form 2848 Representative Appointed Information

1. Enter the name of the new representative.
2. Enter the address, including city, state, and ZIP.
3. Enter the telephone number.
4. Enter the fax number.
5. Enter the CAF number.
6. Select the designation code from the drop-down list.
7. Enter the jurisdiction or enrollment card number.
8. Indicate if this is a new address.

9. Indicate if this is a new telephone number.
10. Indicate if this representative is federal only.

Navigation:

Select **Organizer > Power of Attorney > Representatives > Add New Representative**.

FORM 8822: CHANGE OF ADDRESS

Use this Organizer to enter address change information.

Entering Form 8822 Change of Address Information

1. Indicate if you wish to print Form 8822: Change of Address.
2. Indicate if this address change affects the individual income tax returns.
3. Indicate if your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return.
4. Indicate if this address change affects gift, estate, or generation-skipping transfer tax returns.
5. Enter the decedent's first and last name and SSN, if you want to override the decedent's name and SSN from Form 706.
6. Select the applicable option to indicate if you wish to carry the decedent's name and social security number to your name and SSN. Use this field if your name and SSN fields below are blank.
7. Enter your first name, last name, title, and SSN.
8. Enter your spouse's first name, last name, and SSN.
9. Enter your prior name(s), if any.
10. Enter your old address and apartment number, if any.
11. Enter your spouse's old address and apartment number, if any.
12. Enter your new address and apartment number, if any.
13. Enter your daytime phone number.

14. Enter the date, which will serve as your signature.
15. Enter the date, which will serve as your spouse's signature.
16. Enter your title.

Navigation:

Select **Organizer > Change of Address**.

FORM 8971: GENERAL INFORMATION

Use this Organizer to enter information for Form 8971: Information Regarding Beneficiaries Acquiring Property From a Decedent.

Entering Form 8971 Information

1. Select the option to activate Form 8971 (***mandatory***).
2. Indicate if this is a supplemental filing.

Navigation:

Select **Organizer > General Information > Beneficiaries Acquiring Property (8971) > General Information**.

Form 8971: Acquired Property by Item

Use this Organizer to enter information for Form 8971, Schedule A - Part 2: Information on Property Acquired.

Entering Form 8971 Information

1. Enter the Form 8971 item number for this recipient.
2. Indicate if the asset increased the estate tax liability.
3. Enter the valuation date.
4. Enter the estate tax value.

5. Enter the schedule and item number for the asset from federal Form 706.
6. Enter a description of the property.

Navigation:

Select **Organizer > General Information > Beneficiaries Acquiring Property (8971) > Beneficiary/Recipient Names > Property Acquired from Decedent > Acquired Property by Item**.

FORM 706: DSUE GENERAL INFORMATION

Use this Organizer to enter general information for the Deceased Spouse Unused Exclusion.

Entering DSUE General Information

1. Form 706 Part 6, Sections A and B: Opting Out of Portability and QDOT, indicate the following:
   - if the estate elects not to elect portability of the DSUE amount
   - if the assets of the estate are being transferred to a Qualified Domestic Trust.
2. Select the option, if desired, to print *Filed Pursuant to Rev. Proc. 2014-18 to elect Portability under §2010(c)(5)(A)* at top of Form 706, Page 1.

Navigation:

Select **Organizer > General Information > DSUE/Portability > General Information**.

Form 706: DSUE Last Deceased Spouse Information

Use this Organizer to enter information on the last deceased spouse for the Deceased Spouse Unused Exclusion.

A date of death BEFORE January 1, 2010 does not qualify for DSUE.

Entering DSUE Last Deceased Spouse Information

1. Enter the name and SSN for the last deceased spouse.
2. Enter the date that the marriage ended.
3. Form 706, Part 6, Section D - DSUE Received from Last Deceased Spouse, enter the following:
   - indication if the decedent received a Deceased Spousal Unused Exclusion amount
   - amount received
   - amount applied to lifetime gifts
   - date of gift.

Navigation:

Select **Organizer > General Information > DSUE/Portability > Last Deceased Spouse/DSUE**.

Form 706: DSUE Other Prior Marriages

Use this Organizer to enter other prior marriage information for the Deceased Spouse Unused Exclusion.

A date of death BEFORE January 1, 2010 does not qualify for DSUE.

Entering DSUE Other Prior Marriages

1. For Form 706, Part 4, line 3b, enter the following information:
   - name and SSN of prior spouse
   - date that the marriage ended
   - method of marriage end: annulment, divorce, death, or not applicable.

2. If the marriage ended by the death of the former spouse, enter the following information for Form 706, Part 6, Section D:
    - indication that a portability election was made
    - date of death
    - DSUE amount received
    - DSUE amount applied by the decedent to lifetime gifts
    - date of gift.

Navigation:

Select **Organizer > General Information > DSUE/Portability > Other Prior Marriages/DSUE > Other Prior Marriages**.

FORM 706: GIFTS MADE AFTER 1976

Use this Organizer to enter information regarding taxable gifts contributed after 1976.

Entering Gifts Made After 1976

1. In column (a), enter the year or quarter for the gift.
2. In column (b), enter the total taxable gifts for the period.
3. In column (c), enter the taxable amount in column (b) in gross estate
4. In column (d), enter the special treatment.
5. In column (e), enter the tax paid by the decedent.
6. In column (f), enter the tax paid by the decedent's spouse.

Navigation:

Select **Organizer > Tax Computation > Taxable Gifts Reconciliation > Gifts Made After 1976**.

Form 706: Gifts Made Before 1977

Use this Organizer to enter information regarding taxable gifts contributed prior to 1977.

Entering Gifts Made Before 1977

1. In column (a), enter the calendar year or calendar quarter for the gift.
2. In column (b), enter the total taxable gifts for the period.

To override the total gifts made before 1977, enter the amount in the designated box.

Navigation:

Select **Organizer > Tax Computation > Taxable Gifts Reconciliation > Gifts Made Before 1977**.

Form 706: Gift Reconciliation Worksheet Override

Use this Organizer to override gift reconciliation for the lines 4 and 9 worksheets.

Entering Line 4 Worksheet Overrides

1. Enter taxable gifts made after 1976 (Worksheet TG, line 2b)
2. Enter taxable gifts made after 1976 reportable on Schedule G (Worksheet TF, line 2c).
3. Enter taxable gifts made after 1976 qualifying for special treatment (Worksheet TG, line 2d).

Entering Line 9 Worksheet Overrides

1. Enter the total gift taxes payable on gifts made after 1976 (Column f total).
2. Enter gift taxes paid by decedent on gifts qualifying for special treatment (Worksheet TG, line 2e).
3. Enter gift tax paid by decedent's spouse on split gifts included on Schedule G (Worksheet TG, line 2f).

Navigation:

Select **Organizer > Tax Computation > Taxable Gifts Reconciliation > Line 4 and 9 Overrides**.

Form 706: Gift Tax on Gifts Made After 1976

Use this Organizer to enter information regarding gifts contributed after 1976.

Entering Gift Tax on Gifts Made After 1976

1. In column (a), enter the year or quarter for the gift.
2. In column (b), enter the total taxable gifts for the prior period.
3. In column (c), enter the taxable gifts for this period.
4. In column (d), enter the taxable payable override.
5. In column (e), enter the unused unified credit for this period.

Navigation:

Select **Organizer > Tax Computation > Taxable Gifts Reconciliation > Gift Tax on Gifts Made After 1976**.

FORM 4768: EXTENSION

Use this Organizer to enter extension information.

Entering Form 4768 Extension Information

1. Select the print option for Form 4768. This is mandatory.
2. Enter the name of the application filer if it is not the executor.
3. Enter the estate's tax return due date.
4. Enter the amount of estate and GST taxes estimated to be due.

5. Enter the amount of the cash shortage, if any.

6. Indicate if you are filing an extension pursuant to Revenue Procedure 92-85.

Extension of Time to File

1. Indicate if the executor is out of the country and application is being made for an extension is excess of six months.

2. Indicate if you are filing Form 706-A, 706-D, or 706-NA.

3. Enter the extension date requested for the extension of time to file.

4. Enter a reason why it is impossible or impractical to file within nine months.

Extension of Cause

1. Enter the extension date requested for extension for cause.

2. Enter a reason why you are unable to request an automatic extension and why it is impossible or impractical to file by the due date.

Extension of Time to Pay

1. Enter the requested extension date for the extension of time to pay.

2. Enter a reason why it is impossible or impractical to pay.

Taxes Cannot Be Determined

1. Select the applicable option to indicate if taxes cannot be determined because the size of the gross estate is unascertainable.

2. Enter a reason why the taxes cannot be determined.

Signature and Verification

1. Enter the title of the executor signing the return and the date on which it was signed.
2. Select the applicable option to indicate if the person filing the return is a member in good standing of the bar of the highest court of a certain jurisdiction. Enter the name of the jurisdiction.
3. Select the applicable option to indicate if the person filing the return is a certified public accountant duly qualified to practice in a certain jurisdiction. Enter the name of the jurisdiction.
4. Select the applicable option to indicate if the person filing the return is a person enrolled to practice before the IRS.
5. Select the applicable option to indicate if the person filing the return is a duly authorized agent holding a power of attorney.
6. Enter the date the filer signed the return.

Navigation:

Select **Organizer > Extension**.

FORM 706: RECIPIENTS AND EXECUTORS

Recipients

- Recipient Information
- Other Recipients

Executors

- Contact Information
- Other Information

Form 706: Recipient Information

Use this Organizer to enter recipient information for Form 706.

Recipients are individuals, trusts, or estates receiving $5,000 or more from the decedent's estate.

Entering Form 706 Recipient Information

1. Add a new recipient, or select one from the list.
2. Enter the name of the individual, trust, or estate receiving $5,000 or more.
3. Enter an identifying number for the recipient.
4. Enter the recipient's relationship to the decedent.
5. Enter the amount received by the recipient.
6. Enter the age of the recipient (Tennessee only).
7. Enter the address of the recipient (Tennessee only).
8. Indicate if the recipient should not flow to the state return.

Entering Form 8971 Recipient/Beneficiary Address Information

1. Enter the date Form 8971 Schedule A is provided to the beneficiary.
2. Enter the recipient/beneficiary's address, city, state, and ZIP. The address will print on Form 8971.
3. Select **Add Form 8971 Schedule A, Part 2 Property for this beneficiary**, if applicable.

Navigation:

Select **Organizer > General Information > Other Recipients > $5000 or More > Add New Recipient/Beneficiary Info**.

Form 706: Other Recipients

Use this Organizer to enter other recipient information.

Entering Other Recipients Information

Enter all unascertainable beneficiaries and those who receive less than $5000.

Navigation:

Select **Organizer > General Information > Other Recipients > Less than $5,000**.

Form 706: Executor Contact Information

Use this Organizer to enter information on the named executor.

Entering Executor Information

1. Enter the following information for the executor: name, address (including city, state, and zip), and Social Security number.
2. Select the applicable option to suppress the name of the executor on Form 706, Page 1, line 6a, and print this information on the whitepaper.
3. Select the applicable option to indicate if there is more than one individual executor.
4. For elections by the executor, answer *Yes*, *No*, or leave blank:
   - Does the executor elect alternate valuation?
   - Does the executor elect special use valuation?
   - Does the executor elect to pay the taxes in installments as described in §6166?
   - Does the executor elect to postpone taxes attributable to a reversionary or remainder interest as described in §6163?
5. Enter an explanation for the note of protective election for §6166.

Navigation:

Select **Organizer > General Information > Executors Information > Executors Information**.

Form 706: Other Executor Information

Use this Organizer to enter information on alternate executors.

Entering Other Executor Information

1. Add a new secondary executor.
2. Enter the following information for the secondary executor:
    - name
    - address, including city, state, and zip
    - Social Security number.

Navigation:

Select **Organizer > General Information > Executors Information > Other Executors**.

FORM 706: TAX COMPUTATIONS

- Penalties
- Recapitulation
- Tax Computation

Form 706: Penalties

Use this Organizer to enter amounts and descriptions of penalties for late filing, late payment, and miscellaneous penalties.

Entering Form 706 Penalties

1. Select the applicable option to compute the penalty for:
    - late filing
    - late payment.

2. For penalties, enter the following information:
   - date the return is to be filed
   - amount paid with the extension request
   - date to begin computation if other than original due date (override)
   - date of payment made with the extension request.
3. Enter override amounts for:
   - late filing penalty
   - late payment penalty
   - other penalties (override).
4. Enter descriptions and amounts for other penalties.

Navigation:

Select **Organizer > Tax Computation > Penalties**.

Form 706: Recapitulation

Use this Organizer to enter amounts to avoid entries on various Schedules.

Entering Form 706 Recapitulation Information

1. Enter allowable amount of deductions from item 16 (from Schedules J and K) (override).
2. Enter gross estate overrides for Schedules A-H, Schedule I, and Schedule U for:
   - alternate value
   - value at date of death.

3. Enter deduction overrides for:
   - Schedule J
   - Schedule K, debts of the decedent
   - Schedule K, mortgages and liens
   - Schedule L, net losses during administration
   - Schedule L, expenses incurred in administering property not subject to claims
   - Schedule M
   - Schedule O.

Navigation:

Select **Organizer > Tax Computation > Tax Computation and Recapitulation > Recapitulation Overrides (Pg 3, Part 5)**.

Form 706: Tax Computation

Use this Organizer to enter amounts and overrides for the computation of the estate tax.

Entering Form 706 Tax Computation

1. Enter amounts for Form 706, Page 1, Part 2:
    - total gross estate less exclusion (override)
    - total allowable deductions (override)
    - state death tax deduction on line 3b
    - adjusted taxable gifts (override)
    - tentative tax on line 5 (override)
    - total gift tax payable with respect (override)
    - maximum unified credit against estate tax (override)
    - specified exemption claimed on gifts between 9/8/76 and 1/1/77 (enter 100% of specific exemption)
    - adjustment to unified credit (override)
    - generation-skipping transfer tax (override)
    - prior payments (override)
    - balance due (or overpayment) (override).
2. Enter descriptions and amounts for prior payments.
3. Enter amounts for credits for:
    - foreign death taxes
    - tax on prior transfer (override)
    - federal gift taxes on pre-1977 gifts
    - Canadian marital credit.

Navigation:

Select **Organizer > Tax Computation > Tax Computation and Recapitulation > Tax Computation** tab.

LETTERS AND FILING INSTRUCTIONS

- General Options
- Letters Options
- Filing Instruction Options

Letters and Filing Instructions: General Options

Use this Organizer to select the letters print option and verify the IRS Service Center location.

Selecting General Options

1. Select which letters you wish to print:
   - Transmittal Letter and Filing Instructions
   - Transmittal Letter Only - No Filing Instructions
   - Filing Instruction Only - No Transmittal Letter
   - Suppress All Letters (Default).
2. If necessary, override the tax defaults set by your firm administrator for transmittal letters and filing instructions:
   - print all applicable letters on custom letterhead (enter the HASP number)
   - print the preparer's telephone number in the letter heading.

Navigation:

Select **Organizer > Letters and Filing Instructions > General Options**.

Letters and Filing Instructions: Letter Options

Use this Organizer to select options used in transmittal letters.

Selecting Letters Options

1. Select the link to launch the **Preparer Letters and Filing Instructions Options** module.
2. If necessary, override the preparer firm information:
    - company name
    - street address
    - city, state, and ZIP.
3. If necessary, override the addressee information:
    - addressee
    - company name
    - street address
    - city, state, and ZIP.
4. Select signature block options:
    - custom closing
    - signer's name
    - signer's title.
5. Select the option to suppress return types from being listed in the transmittal letter ("Returns Enclosed" list):
    - extensions
    - estate tax return.
6. Select the option to print *cc* and a list of names after *Enclosures* on the transmittal letter.
7. Enter the names of the persons to be copied on the letter. You can add up to 10 names.

Navigation:

Select **Organizer > Letters and Filing Instructions > Letter Options**.

Letters and Filing Instructions: Filing Instruction Options

Use this Organizer to select options used in filing instructions.

Selecting Filing Instruction Options

1. Select the link to launch the **Preparer Letters and Filing Instructions Options** module.
2. For federal filing instructions, if necessary, override the option set in Tax Defaults by your firm administrator:
   - print *as soon as possible* instead of the override/original due date
   - override the due date of the return.

Navigation:

Select **Organizer > Letters and Filing Instructions > Filing Instruction Options**.

Form 706: Schedules A-G

Schedule A-1

- Person Holding Interest
- Skip Person Fair Market Value
- Skip Person Special Use Value
- Co-Tenants Information
- Schedule A-1 Parts 1 and 2
- Schedule A-1 Part 3
- Schedule A-1 Property Used in Qualified Use

Schedule A

- Real Estate

Schedule B

- Stocks and Bonds

Schedule C

- Mortgages, Notes, and Cash

Schedule D

- Insurance on the Decedent's Life
- Insurance on the Decedent's Life Explanation

Schedule E

- All Other Joint Interests
- Jointly Owned Property

Schedule F

- Other Miscellaneous Property Not Reportable
- Other Miscellaneous Property Questions

Schedule G

- Transfers During Decedent's Life
- Gift Taxes Paid

Schedule A-1: Person Holding Interest

Use this Organizer to enter information about the person holding interest.

Entering Schedule A-1 Person Holding Interest

1. Enter the name of the person holding interest. This information will print on the form.
2. Enter the address of the person holding interest. This information will print on the form.
3. Enter the name of the person holding interest. This information will print on the whitepaper.
4. Enter the address of the person holding interest. This information will print on the whitepaper.
5. If applicable, indicate a skip person (to be reported on Schedule R Part 2).
6. Enter the person's identifying number.
7. Enter the person's relationship to the decedent.
8. Enter the fair market value.
9. Enter the special use value.

Navigation:

Select **Organizer > Schedules > (Sch A-1) Section 2032A Valuation > Persons Holding Interest > Add New Person**.

Schedule A-1: Skip Person Fair Market Value

Use this Organizer to enter information on the skip person's fair market value.

Entering Schedule A-1 Skip Person Fair Market Value

Part 2, Fair Market Value

1. Enter the name of the skip person.
2. Enter a description of the property interests.
3. Enter the fair market value.
4. Enter the fair market value increase or amount of estimated tax.

5. Enter the amount of the GST Tax Borne.
6. Enter the GST Exempt amount allocated.

Part 2, Explanation of Increased Amount

Enter an explanation of the increased amount.

Part 3, Fair Market Value

1. Enter a description of the property interests.
2. Enter the fair market value.
3. Enter the fair market value or increase amount of estimated tax.
4. Enter the amount of the GST Tax Borne.
5. Enter the GST Exempt amount allocated.

Part 3, Explanation of the Increased Amount

Enter an explanation of the increased amount.

Navigation:

Select **Organizer > Schedules > (Sch A-1) Section 2032A Valuation > GST Tax > Add New Skip Person > Fair Market Value** tab.

Schedule A-1: Skip Person Special Use Value

Use this Organizer to enter information on the skip person's fair market value.

Entering Schedule A-1 Skip Person Special Use Value

Enter the name of the skip person.

Part Two Special Use Value

1. Select the applicable option if you wish to carry the description to Part 2, Fair Market Value.
2. Enter a description of the property interest.
3. Enter the special use value amount.
4. Enter the GST Tax Borne amount.

Part 3 Special Use Value

1. Select the applicable option if you wish to carry the description to Part 3, Fair Market Value.
2. Enter a description of the property interest.
3. Enter the special use value amount.
4. Enter the GST Tax Borne amount.

Navigation:

Select **Organizer > Schedules > (Sch A-1) Section 2032A Valuation > GST Tax > Add New Skip Person > Special Use Value** tab.

Form 706: Schedule E Co-Tenant's Information

Use this Organizer to enter information about co-tenants.

Entering Co-Tenant's Information

1. The Co-Tenant Letter is automatically populated.
2. Enter the Co-Tenant's name and address. The **Co-Tenant Letter (Automatic)** field is automatically populated.

Navigation:

Select **Organizer > Schedules > Jointly Owned Property > Add New Co-Tenant**.

Schedule A-1: Parts 1 and 2

Use this Organizer to enter information on the decedent's real estate holdings.

Entering Schedule A-1 Parts 1 and 2

1. Indicate if:
    - you wish to override the protective election
    - you wish to override the regular election
    - the property is farm property used for farming
    - the property is trade or business property used for something other than farming.
2. Enter the legal description for the property.
3. Enter the Schedule and item number where the item appears.
4. Enter the value of the total gross estate as adjusted under §2032A(b)(3)(A).
5. Enter a description of the method used to determine the special value based on the qualified use.
6. Did the decedent and/or member of his or her family own all property listed on line 2 for at least five of the eight years immediately preceding the date of the decedent's death? Select *Yes* or *No*.
7. Were there any periods during the eight-year period preceding the decedent's death during which the decedent or a member of his family did not own the property listed on Schedule A-1, line 2? Select *Yes* or *No*.
8. Were there any periods during the eight-year period preceding the decedent's death during which the decedent or a member of his family did not own the property listed on Schedule A-1, line 2 in a qualified use? Select *Yes* or *No*.
9. Were there any periods during the eight-year period preceding the decedent's death during which the decedent or a member of his family did not materially participate in the operation of the farm or other business within the meaning of §2032A(e)6)? Select *Yes* or *No*.
10. Enter a description if the exceptions of §§2032A(b)(4) or (5) are met.
11. Select the applicable option if you wish to make the woodlands election.

12. Enter the Form 706 Schedule and Item number of the property for which you are making the woodlands election. This is an override.

13. Enter an explanation of why you are entitled to make the woodlands election.

Navigation:

Select **Organizer > Schedules > (Sch A-1) Section 2032A Valuation > Section 2032a Valuation > Sch A-1, Parts 1 & 2** tab.

Schedule A-1: Part 3

Use this Organizer to enter information on the decedent's real estate holdings.

Entering Schedule A-1 Part 3

1. List the names of all the qualified heirs having an interest in the property required to sign this agreement.

2. List the names of all other persons having an interest in the property required to sign this agreement.

3. Enter the name of the person who approves the election (override).

4. Enter the name of the decedent (override).

5. Enter the description of other acts.

6. Enter the name and address of the agent.

7. Enter the location.

8. Enter the day.

9. Enter the month.

Navigation:

Select **Organizer > Schedules > (Sch A-1) Section 2032A Valuation > Section 2032A Valuation > Sch. A-1, Part 3** tab.

Schedule A-1: Property Used in Qualified Use

Use this Organizer to enter information on the decedent's real estate holdings.

Entering Schedule A-1 Property Used in Qualified Use

1. Enter a description for the item.
2. The item number automatically populates.
3. Enter the full value of the item.
4. Enter an adjusted value of the item.
5. Enter the value based on qualified use.

Navigation:

Select **Organizer > Schedules > (Sch A-1) Section 2032A Valuation > Qualified Use Property**.

Schedule A: Real Estate

Use this Organizer to enter information on the decedent's real estate holdings.

Entering Schedule A Real Estate Information

1. Add a new real estate holding, or select one from the list.
2. Enter a description for the real estate item. The item number automatically fills in.
3. If you wish to override the item number, enter an item number in the override field.
4. If you wish to report this item to Schedule A-1, select a line number. If you do *not* wish to report it, leave the field blank. The default is blank.
5. Select the applicable option if you wish to make a woodlands election for this item.
6. Indicate if this item is community property. See Organizer > Generation Information > Return and Print Options > Community Property for details.

7. For each real estate item, enter the following information:
    - description
    - alternate valuation date (other than the date of the decedent's death)
    - alternate value (other than the value on the date of the decedent's death)
    - value at the date of death.
8. To print a blank line between each item, enter an *X* in the **A** column.
9. To stop Schedule A detail for a particular real estate item from carrying to a particular schedule, enter an *X* in the cell for that item and schedule.

Moving Items Between Schedules

Enter an item description in a field below to move this item's detail from Schedule A to another schedule (that is, to move the detail for this item from this Schedule to Schedule H, enter a description on the Schedule H line below). The fields are listed below:

- Real Estate (Schedule A) field
- Stocks and Bonds (Schedule B) field
- Mortgages, notes and cash (Schedule C) field
- Insurance on decedent's life (Schedule D) field
- Qualified jointly owned property (Schedule E, Part 1) field
- All other jointly owned property (Schedule E, Part 2) field
- Other miscellaneous property (Schedule F) field
- Transfers during decedent's life (Schedule G) field
- Powers of appointment (Schedule H) field
- Annuities (Schedule I) field.

Always verify **Auto Compute** is ON before making any entry below.

Navigation:

Select **Organizer > Schedules > (Sch A) Real Estate > name of real estate holding**.

Schedule B: Stocks and Bonds

Use this Organizer to enter information about the decedent's stocks and bonds.

Entering Schedule B Stocks and Bonds Information

1. Enter a description for the item. The number automatically fills in.
2. If you wish to override the item number, enter an item number in the override field.
3. If you wish to report this item to Schedule A-1, select a line number. If you do *not* wish to report it, leave the field blank. The default is blank.
4. Indicate if you wish to make a woodlands election for this item.
5. Indicate if you wish for Schedule B to print in normal font instead of condensed font.
6. Indicate if this item is community property. See **Organizer > Generation Information > Return and Print Options > Community Property** for details.
7. For each item, enter the following information:
    - description
    - CUSIP (Committee on Uniform Security Identification Procedures) number
    - unit value
    - number of units
    - alternate valuation date (other than the date of the decedent's death)
    - alternate value (other than the value on the date of the decedent's death) (override)
    - value at the date of death (override).
8. To print a blank line between each item, enter an *X* in the **B** column.

9. To stop Schedule B detail for a particular item from carrying to a particular schedule, enter an *X* in the cell for that item and schedule.

Moving Items Between Schedules

Enter an item description in a field below to move this item's detail from Schedule A to another schedule (that is, to move the detail for this item from this Schedule to Schedule H, enter a description on the Schedule H line below). The fields are listed below:

- Real Estate (Schedule A) field
- Stocks and Bonds (Schedule B) field
- Mortgages, notes and cash (Schedule C) field
- Insurance on decedent's life (Schedule D) field
- Qualified jointly owned property (Schedule E, Part 1) field
- All other jointly owned property (Schedule E, Part 2) field
- Other miscellaneous property (Schedule F) field
- Transfers during decedent's life (Schedule G) field
- Powers of appointment (Schedule H) field
- Annuities (Schedule I) field.

Always verify **Auto Compute** is ON before making any entry below.

Navigation:

Select **Organizer > Schedules > (Sch B) Stocks and Bonds > Add New Stocks and Bonds**.

Schedule C: Mortgages, Notes, and Cash

Use this Organizer to enter information about the decedent's real estate holdings.

Entering Schedule C Mortgages, Notes, and Cash

1. Enter a description for the item. The number automatically fills in.
2. If you wish to override the item number, enter an item number in the override field.
3. If you wish to report this item to Schedule A-1, select a line number. If you do *not* wish to report it, leave the field blank. The default is blank.
4. Indicate if you wish to make a woodlands election for this item.
5. Indicate if this item is community property. See Organizer > Generation Information > Return and Print Options > Community Property for details.
6. For each item, enter the following information:
    - description
    - alternate valuation date (other than the date of the decedent's death)
    - alternate value (other than the value on the date of the decedent's death)
    - value at the date of death.
7. To print a blank line between each item, enter an *X* in the **C** column.
8. To stop Schedule C detail for a particular item from carrying to a particular schedule, enter an *X* in the cell for that item and schedule.

Moving Items Between Schedules

Enter an item description in a field below to move this item's detail from Schedule A to another schedule (that is, to move the detail for this item from this Schedule to Schedule H, enter a description on the Schedule H line below). The fields are listed below:

- Real Estate (Schedule A) field
- Stocks and Bonds (Schedule B) field
- Mortgages, notes and cash (Schedule C) field
- Insurance on decedent's life (Schedule D) field
- Qualified jointly owned property (Schedule E, Part 1) field

- All other jointly owned property (Schedule E, Part 2) field
- Other miscellaneous property (Schedule F) field
- Transfers during decedent's life (Schedule G) field
- Powers of appointment (Schedule H) field
- Annuities (Schedule I) field.

Always verify **Auto Compute** is ON before making any entry below.

Navigation:

Select **Organizer > Schedules > (Sch C) Mortgages, Notes, and Cash > Add New Mortgages, Notes, and Cash**.

Schedule D: Insurance on the Decedent's Life

Use this Organizer to enter information about the decedent's life insurance.

Entering Schedule D Insurance on the Decedent's Life

1. Enter a description for the item. The number is filled in automatically.
2. If you wish to override the item number, enter an item number in the override field.
3. If you wish to report this item to Schedule A-1, select a line number. If you do *not* wish to report it, leave the field blank. The default is blank.
4. Indicate if you wish to make a woodlands election for this item.
5. Indicate if this item is community property. See Organizer > Generation Information > Return and Print Options > Community Property for details.

6. For each item, enter the following information:
    - description
    - alternate valuation date (other than the date of the decedent's death)
    - alternate value (other than the value on the date of the decedent's death)
    - value at the date of death.
7. To print a blank line between each item, enter an *X* in the **D** column.
8. To stop Schedule D detail for a particular item from carrying to a particular schedule, enter an *X* in the cell for that item and schedule.

Moving Items Between Schedules

Enter an item description in a field below to move this item's detail from Schedule A to another schedule (that is, to move the detail for this item from this Schedule to Schedule H, enter a description on the Schedule H line below). The fields are listed below:

- Real Estate (Schedule A) field
- Stocks and Bonds (Schedule B) field
- Mortgages, notes and cash (Schedule C) field
- Insurance on decedent's life (Schedule D) field
- Qualified jointly owned property (Schedule E, Part 1) field
- All other jointly owned property (Schedule E, Part 2) field
- Other miscellaneous property (Schedule F) field
- Transfers during decedent's life (Schedule G) field
- Powers of appointment (Schedule H) field
- Annuities (Schedule I) field.

Always verify **Auto Compute** is ON before making any entry below.

Navigation:

Select **Organizer > Schedules > (Sch D) Insurance on Decedent's Life > Add New Insurance on Decedent's Life**.

Schedule D: Insurance on the Decedent's Life Explanation

Use this Organizer to enter an explanation for the total or partial exclusion of the policy proceeds in the gross estate.

Entering Schedule D Insurance on Decedent's Life Explanation

Enter a description of why part or all of the policy proceeds are not included in the gross estate.

Navigation:

Select **Organizer > Schedules > (Sch D) Insurance on Decedent's Life > Explanation of Policy Proceeds**.

Schedule E: All Other Joint Interests

Use this Organizer to enter information about all the other joint interests the decedent owned.

Entering Schedule E All Other Joint Interests

1. Enter a description for the item. The number automatically fills in.
2. If you wish to override the item number, enter an item number in the override field.
3. Enter the letter of the co-tenant(s) that are applicable to this item. There are three fields that have five characters each. The letters can be entered as: ABCDE FGHIJ KLMNO, or A B C (five letters per box, or one letter per box). (Co-Tenant(s) Letter(s) are assigned on the Co-Tenants screen).
4. If you wish to report this item to Schedule A-1, select a line number. If you do *not* wish to report it, leave the field blank. The default is blank.
5. Indicate if you wish to make a woodlands election for this item.
6. Indicate if this item is community property. See Organizer > Generation Information > Return and Print Options > Community Property for details.

7. For each item, enter the following information, if applicable:
   - description
   - CUSIP/EIN number
   - unit value
   - percentage includible
   - includible alternate value
   - includible value at the date of death.
8. To print a blank line between each item, enter an *X* in the **E** column.
9. To stop Schedule E detail for a particular item from carrying to a particular schedule, enter an *X* in the cell for that item and schedule.

Moving Items Between Schedules

Enter an item description in a field below to move this item's detail from Schedule A to another schedule (that is, to move the detail for this item from this Schedule to Schedule H, enter a description on the Schedule H line below). The fields are listed below:

- Real Estate (Schedule A) field
- Stocks and Bonds (Schedule B) field
- Mortgages, notes and cash (Schedule C) field
- Insurance on decedent's life (Schedule D) field
- Qualified jointly owned property (Schedule E, Part 1) field
- All other jointly owned property (Schedule E, Part 2) field
- Other miscellaneous property (Schedule F) field
- Transfers during decedent's life (Schedule G) field
- Powers of appointment (Schedule H) field
- Annuities (Schedule I) field.

Always verify **Auto Compute** is ON before making any entry below.

Navigation:

Select **Organizer > Schedules > (Sch E) Jointly Owned Property > Other Joint Interests > Add New Other Joint Interest**.

Schedule E: Jointly Owned Property

Use this Organizer to enter information about the decedent's jointly owned property.

Entering Schedule E Jointly Owned Property

1. Enter a description for the item. The number automatically fills in.
2. If you wish to override the item number, enter an item number in the override field.
3. If you wish to report this item to Schedule A-1, select a line number. If you do *not* wish to report it, leave the field blank. The default is blank.
4. Indicate if you wish to make a woodlands election for this item.
5. Indicate if this item is community property. See Organizer > Generation Information > Return and Print Options > Community Property for details.
6. For each item, enter the following information, if applicable:
    - description
    - CUSIP/EIN number
    - unit value
    - alternate valuation date (other than the date of the decedent's death)
    - alternate value (other than the value on the date of the decedent's death)
    - value at the date of death.
7. To print a blank line between each item, enter an *X* in the **E** column.
8. To stop Schedule E detail for a particular item from carrying to a particular schedule, enter an *X* in the cell for that item and schedule.

Moving Items Between Schedules

Enter an item description in a field below to move this item's detail from Schedule A to another schedule (that is, to move the detail for this item from this Schedule to Schedule H, enter a description on the Schedule H line below). The fields are listed below:

- Real Estate (Schedule A) field
- Stocks and Bonds (Schedule B) field
- Mortgages, notes and cash (Schedule C) field
- Insurance on decedent's life (Schedule D) field
- Qualified jointly owned property (Schedule E, Part 1) field
- All other jointly owned property (Schedule E, Part 2) field
- Other miscellaneous property (Schedule F) field
- Transfers during decedent's life (Schedule G) field
- Powers of appointment (Schedule H) field
- Annuities (Schedule I) field.

Always verify **Auto Compute** is ON before making any entry below.

Navigation:

Select **Organizer > Schedules > (Sch E) Jointly Owned Property > Jointly Owned Property > Add New Jointly Owned Property**.

Schedule F: Other Miscellaneous Property Not Reportable

Use this Organizer to enter information about other miscellaneous property the decedent owned that is not reportable under any other schedule.

Entering Schedule F Other Miscellaneous Property Not Reportable

1. Enter a description for the item. The number automatically fills in.
2. If you wish to override the item number, enter an item number in the override field.
3. If you wish to report this item to Schedule A-1, select a line number. If you do *not* wish to report it, leave the field blank. The default is blank.
4. Indicate if you wish to make a woodlands election for this item.
5. Indicate if this item is community property. See Organizer > Generation Information > Return and Print Options > Community Property for details.
6. For each item, enter the following information, if applicable:
   - description
   - CUSIP/EIN number
   - alternate valuation date
   - alternate value
   - value at the date of death.
7. To print a blank line between each item, enter an *X* in the **F** column.
8. To stop Schedule F detail for a particular item from carrying to a particular schedule, enter an *X* in the cell for that item and schedule.

Moving Items Between Schedules

Enter an item description in a field below to move this item's detail from Schedule A to another schedule (that is, to move the detail for this item from this Schedule to Schedule H, enter a description on the Schedule H line below). The fields are listed below:

- Real Estate (Schedule A) field
- Stocks and Bonds (Schedule B) field
- Mortgages, notes and cash (Schedule C) field
- Insurance on decedent's life (Schedule D) field

- Qualified jointly owned property (Schedule E, Part 1) field
- All other jointly owned property (Schedule E, Part 2) field
- Other miscellaneous property (Schedule F) field
- Transfers during decedent's life (Schedule G) field
- Powers of appointment (Schedule H) field
- Annuities (Schedule I) field.

Always verify **Auto Compute** is ON before making any entry below.

Navigation:

Select **Organizer > Schedules > (Sch F) Other Misc. Property > Other Miscellaneous Property > Add New Other Miscellaneous Property**.

Schedule F: Other Miscellaneous Property Questions

Use this Organizer to enter detail information about other miscellaneous property the decedent owned or had access.

Entering Schedule F Other Miscellaneous Property Questions

1. Did the decedent at the time of death own any articles or collectibles valued in excess of $3,000 or any collections whose artistic or collectible value combined at date of death exceeded $10,000? Check *Yes* or *Blank* (default is *No*).
2. If *Yes*, provide full details of the items.
3. Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death? Check *Yes* or *Blank* (default is *No*).
4. If *Yes*, provide full details of the items.
5. Did the decedent at the time of death have, or have access to, a safe deposit box? Check *Yes* or *Blank* (default is *No*).
6. If *Yes*, provide the location of the safe deposit box, and state name and relationship of joint depositor. Also, provide a reason if any of the contents of the safe deposit box are omitted from the schedules in the return.

Moving Items Between Schedules

Enter an item description in a field below to move this item's detail from Schedule A to another schedule (that is, to move the detail for this item from this Schedule to Schedule H, enter a description on the Schedule H line below). The fields are listed below:

- Real Estate (Schedule A) field
- Stocks and Bonds (Schedule B) field
- Mortgages, notes and cash (Schedule C) field
- Insurance on decedent's life (Schedule D) field
- Qualified jointly owned property (Schedule E, Part 1) field
- All other jointly owned property (Schedule E, Part 2) field
- Other miscellaneous property (Schedule F) field
- Transfers during decedent's life (Schedule G) field
- Powers of appointment (Schedule H) field
- Annuities (Schedule I) field.

Always verify **Auto Compute** is ON before making any entry below.

Navigation:

Select **Organizer > Schedules > (Sch F) Other Misc. Property > Other Misc. Property Questions**.

Schedule G: Transfers During Decedent's Life

Use this Organizer to enter information about transfers that occurred during the decedent's life.

Entering Schedule G Transfers During Decedent's Life

1. Enter a description for the item. The number automatically fills in.
2. If you wish to override the item number, enter an item number in the override field.

3. If you wish to report this item to Schedule A-1, select a line number. If you do *not* wish to report it, leave the field blank. The default is blank.

4. Indicate if you wish to make a woodlands election for this item.

5. Indicate if this item is community property. See Organizer > Generation Information > Return and Print Options > Community Property for details.

6. For each item, enter the following information:

   - description
   - alternate valuation date
   - alternate value
   - value at the date of death.

7. To print a blank line between each item, enter an *X* in the **G** column.

8. To stop Schedule G detail for a particular item from carrying to a particular schedule, enter an *X* in the cell for that item and schedule.

Moving Items Between Schedules

Enter an item description in a field below to move this item's detail from Schedule A to another schedule (that is, to move the detail for this item from this Schedule to Schedule H, enter a description on the Schedule H line below). The fields are listed below:

- Real Estate (Schedule A) field
- Stocks and Bonds (Schedule B) field
- Mortgages, notes and cash (Schedule C) field
- Insurance on decedent's life (Schedule D) field
- Qualified jointly owned property (Schedule E, Part 1) field
- All other jointly owned property (Schedule E, Part 2) field
- Other miscellaneous property (Schedule F) field
- Transfers during decedent's life (Schedule G) field

- Powers of appointment (Schedule H) field
- Annuities (Schedule I) field.

Always verify **Auto Compute** is ON before making any entry below.

Navigation:

Select **Organizer > Schedules > (Sch G) Transfers During Dec. Life > Transfers > Add New Transfers**.

Schedule G: Gift Taxes Paid

Use this Organizer to enter information about gift taxes paid by the decedent or estate.

Entering Schedule G Gift Taxes Paid

Enter the "Alternate Value" and "Value at Date of Death" of the gift tax paid by the decedent or the estate for all gifts made by the decedent or his or her spouse within three years before the decedent's death (§2035(c)).

Moving Items Between Schedules

Enter an item description in a field below to move this item's detail from Schedule A to another schedule (that is, to move the detail for this item from this Schedule to Schedule H, enter a description on the Schedule H line below). The fields are listed below:

- Real Estate (Schedule A) field
- Stocks and Bonds (Schedule B) field
- Mortgages, notes and cash (Schedule C) field
- Insurance on decedent's life (Schedule D) field
- Qualified jointly owned property (Schedule E, Part 1) field
- All other jointly owned property (Schedule E, Part 2) field
- Other miscellaneous property (Schedule F) field
- Transfers during decedent's life (Schedule G) field

- Powers of appointment (Schedule H) field
- Annuities (Schedule I) field.

Always verify **Auto Compute** is ON before making any entry below.

Navigation:

Select **Organizer > Schedules > (Sch G) Transfers During Dec. Life > Gift Tax Paid**.

Form 706: Schedules H-O

Schedule H

- Powers of Appointment

Schedule I

- Annuities
- Question A
- New Recipient Name

Schedule J

- Commissions
- Funeral Expenses
- Miscellaneous Expenses

Schedule K

- Debts of the Decedent
- Mortgages and Liens

Schedule L

- Expenses Incurred
- Net Losses

Schedule M

- Bequests to Surviving Spouse
- Property Interests Passing to Spouse
- State Allocations

Schedule O

- Beneficiary Information
- Charitable/Public/Similar Gifts and Bequests

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Schedule H: Powers of Appointment

Use this Organizer to enter information about the powers of appointment.

Entering Schedule H Powers of Appointment

1. Enter a description for the item. The number automatically fills in.
2. If you wish to override the item number, enter an item number in the override field.
3. If you wish to report this item to Schedule A-1, select a line number. If you do *not* wish to report it, leave the field blank. The default is blank.
4. Indicate if you wish to make a woodlands election for this item.
5. Indicate if this item is community property. See Organizer > Generation Information > Return and Print Options > Community Property for details.

6. For each item, enter the following information:
   - description
   - alternate valuation date
   - alternate value
   - value at the date of death.
7. To print a blank line between each item, enter an *X* in the **H** column.
8. To stop Schedule H detail for a particular item from carrying to a particular schedule, enter an *X* in the cell for that item and schedule.

Moving Items Between Schedules

Enter an item description in a field below to move this item's detail from Schedule A to another schedule (that is, to move the detail for this item from this Schedule to Schedule H, enter a description on the Schedule H line below). The fields are listed below:

- Real Estate (Schedule A) field
- Stocks and Bonds (Schedule B) field
- Mortgages, notes and cash (Schedule C) field
- Insurance on decedent's life (Schedule D) field
- Qualified jointly owned property (Schedule E, Part 1) field
- All other jointly owned property (Schedule E, Part 2) field
- Other miscellaneous property (Schedule F) field
- Transfers during decedent's life (Schedule G) field
- Powers of appointment (Schedule H) field
- Annuities (Schedule I) field.

Always verify **Auto Compute** is ON before making any entry below.

Navigation:

Select **Organizer > Schedules > (Sch H) Powers of Appointment > Add New Power of Appointment**.

Schedule I: Annuities

Use this Organizer to enter information about the decedent's annuities.

Entering Schedule I Annuities

1. Enter a description for the item. The number automatically fills in.
2. If you wish to override the item number, enter an item number in the override field.
3. If you wish to report this item to Schedule A-1, select a line number. If you do *not* wish to report it, leave the field blank. The default is blank.
4. Indicate if you wish to make a woodlands election for this item.
5. Indicate if this item is community property. See Organizer > Generation Information > Return and Print Options > Community Property for details.
6. For each item, enter the following information:
   - description
   - alternate valuation date
   - alternate value
   - value at the date of death.
7. To print a blank line between each item, enter an *X* in the **I** column.
8. To stop Schedule I detail for a particular item from carrying to a particular schedule, enter an *X* in the cell for that item and schedule.

Moving Items Between Schedules

Enter an item description in a field below to move this item's detail from Schedule A to another schedule (that is, to move the detail for this item from this Schedule to Schedule H, enter a description on the Schedule H line below). The fields are listed below:

- Real Estate (Schedule A) field
- Stocks and Bonds (Schedule B) field
- Mortgages, notes and cash (Schedule C) field
- Insurance on decedent's life (Schedule D) field
- Qualified jointly owned property (Schedule E, Part 1) field
- All other jointly owned property (Schedule E, Part 2) field
- Other miscellaneous property (Schedule F) field
- Transfers during decedent's life (Schedule G) field
- Powers of appointment (Schedule H) field
- Annuities (Schedule I) field.

Always verify **Auto Compute** is ON before making any entry below.

Navigation:

Select **Organizer > Schedules > (Sch I) Annuities > Add New Annuity**.

Schedule I: Annuities Question A

Use this Organizer to answer whether you are excluding from the decedent's gross estate the value of a lump-sum distribution.

Entering Schedule I Annuities Question A

Click *Yes*, *No*, or *leave Blank* to Question A.

Navigation:

Select **Organizer > Schedules > (Sch I) Annuities > Schedule I, Question A > Question A**.

Schedule I: Annuities Question A Add New Recipient Name

Use this Organizer to record name, address and identifying number of an annuities recipient.

Entering Schedule I Annuities Question A

Enter the recipient's name, address, and identifying number.

Navigation:

Select **Organizer > Schedules > (Sch I) Annuities > Schedule I, Question A > Add New Recipient**.

Schedule J: Commissions

Use this Organizer to enter information about the commissions paid.

Entering Schedule J Commissions

1. Enter total funeral expenses (override).
2. Enter total miscellaneous expenses (override).
3. Select the applicable option for Executor's Commissions.
4. Enter the amount of the Executor's commissions.
5. Select the applicable option for Attorney's Fees.
6. Enter the amount of the Attorney's fees.
7. Select the applicable option for Accountant's Fees.
8. Enter the amount of the Accountant's fees.

Navigation:

Select **Organizer > Schedules > (Sch J) Funeral and Admin Expenses > Funeral and Admin Expenses**.

Schedule J: Funeral Expenses

Use this Organizer to enter information about the expenses.

Entering Schedule J Funeral Expenses

1. Enter the item description. The Item Number is automatically populated. If you wish to override the item number, enter an item number in the override field.
2. Indicate if this item is community property. See Organizer > Generation Information > Return and Print Options > Community Property for details.
3. Enter an amount for each item. The total amount automatically populates.
4. If necessary, enter an override amount for the total funeral expenses.

Navigation:

Select **Organizer > Schedules > (Sch J) Funeral and Admin Expenses > Funeral Expenses > Add New Funeral Expense**.

Schedule J: Miscellaneous Expenses

Use this Organizer to enter information about the miscellaneous expenses.

Entering Schedule J Miscellaneous Expenses

1. Enter a brief description. The Item Number is automatically populated. If you wish to override the item number, enter an item number in the override field.
2. Indicate if this item is community property. See Organizer > Generation Information > Return and Print Options > Community Property for details.
3. Enter a description for the item.
4. Enter the amount.
5. The total miscellaneous expenses automatically calculate, but you may enter an override amount.

Navigation:

Select **Organizer > Schedules > (Sch J) Funeral and Admin Expenses > Miscellaneous Expenses > Add New Miscellaneous Expense**.

Schedule K: Debts of the Decedent

Use this Organizer to enter information about the decedent's debts.

Entering Schedule K Debts of the Decedent

1. Enter a brief description of the item. The Item Number automatically populates. If you wish to override the item number, enter an item number in the override field.
2. Enter the schedule and item number where the item appears.
3. Select **Use description and amount for this item from Schedules A-I** if you wish the detail from this item to carry from Schedules A-1 to the tax form. The detail will not carry to the fields in the **Item Detail Override** section.
4. Indicate if this item is community property. See Organizer > Generation Information > Return and Print Options > Community Property for details.
5. For each debt, enter the following information:
   - description
   - amount unpaid to date
   - amount in contest
   - amount claimed as a deduction.
6. The total amount of all the items is automatically populated at the bottom of the screen.
7. To print a blank line between each item, enter an *X* in column **K**.

Navigation:

Select **Organizer > Schedules > (Sch K) Debts of the Decedent**.

Schedule K: Mortgages and Liens

Use this Organizer to enter information about the decedent's mortgages and liens.

Entering Schedule K Mortgages and Liens

1. Enter a brief description of the item. The Item Number automatically populates. If you wish to override the item number, enter an item number in the override field.
2. Enter the schedule and item number where the item appears.
3. Select **Use description and amount for this item from Schedules A-I** if you wish the detail from this item to carry from Schedules A-1 to the tax form. The detail will not carry to the fields in the **Item Detail Override** section.
4. Indicate if this item is community property. See Organizer > Generation Information > Return and Print Options > Community Property for details.
5. Enter a description and amount for each item.
6. The total amount of all the items is automatically populated at the bottom of the screen.
7. To print a blank line between each item, enter an *X* in the **K** column.

Navigation:

Select **Organizer > Schedules > (Sch K) Mortgages and Liens Paid by Decedent**.

Schedule L: Expenses Incurred

Use this Organizer to enter information about the expenses incurred in administering property not subject to claims.

Entering Schedule L Expenses Incurred

1. Enter an item description. The item number automatically populates. If you wish to override the item number, enter an item number in the override field.
2. Enter the schedule and number where the item appears.

3. Indicate if you wish to use the description and the amount from Schedules A-I. Note that when you check the field, detail for this item carries from Schedules A-I to the **Election to Carry Detail** section and to the tax form. Also, enter the name and address of the person to whom expense was payable.

4. Indicate if this item is community property. See Organizer > Generation Information > Return and Print Options > Community Property for details.

5. Enter a description and an amount for each item if you are not electing to carry detail from Schedule A-I. This will override any detail in the **Election to Carry Detail** Section.

6. If you wish to print a blank line on Schedule L, enter an *X* in the field.

Printing a blank line: If you enter an *X* in this field, a blank line will print. This will be useful to differentiate an item with many descriptions. Also, if you enter information for description, date, or amount on this line and you enter an *X*, this information will not print or display.

Stop detail from carrying: Each detail line will automatically flow to each of the listed schedules unless you enter an *X* for every line of detail.

Navigation:

Select **Organizer > Schedules > (Sch L) Expenses Incurred in Admin. Property**.

Schedule L: Net Losses

Use this Organizer to enter information about the net losses.

Entering Schedule L Net Losses

1. Enter the item description. The Item Number automatically populates. If you wish to override the item number, enter an item number in the override field.

2. Enter the schedule and item number where the item appears.

3. Indicate if you want to use the description and amount from Schedules A-1. Note that when you check the field, detail for this item carries from Schedule A-1 to the tax form. Detail will not carry to the fields at the bottom.

4. Indicate if this item is community property. See Organizer > Generation Information > Return and Print Options > Community Property for details.

5. Enter a description and amount for each item.

6. To print a blank line on Schedule L, enter an *X* in the field.

> **Printing a blank line**: If you enter an *X* in this field, a blank line will print. This will be useful to differentiate an item with many descriptions. Also, if you enter information for description, date, or amount on this line and you enter an *X*, this information will not print or display.

> **Stop detail from carrying**: Each detail line will automatically flow to each of the listed schedules unless you enter an *X* for every line of detail.

Navigation:

Select **Organizer > Schedules > (Sch L) Net Losses During Admin**.

Schedule M: Bequests to Surviving Spouse

Use this Organizer to enter information about any bequests to the decedent's surviving spouse.

Entering Schedule M Bequests to Surviving Spouse

1. Indicate if any property passes to the surviving spouse as a result of a qualified disclaimer.
2. Enter the country and date of birth of the surviving spouse.
3. Indicate if the surviving spouse is a US citizen.
4. If the surviving spouse is a naturalized citizen, enter the date when the spouse acquired citizenship.
5. If the surviving spouse is not a US citizen, enter the spouse's home country.
6. Indicate if you elect under §2056(b)(7)(C) not to treat as a qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as a qualified terminable interest property under §2058(b)(7)(C).
7. Enter the total amount of property interest listed on Schedule M (override).
8. Enter the federal estate taxes payable out of property interests listed on Schedule M (override).
9. Enter the other death taxes payable out of property interests listed on Schedule M (override).

10. Enter the federal and state GST taxes payable out of property interests listed on Schedule M (override).

11. Enter the net amount of property interests listed on Schedule M (override).

Navigation:

Select **Organizer > Schedules > (Sch M) Bequests to Surviving Spouse > Sch M**.

Schedule M: Property Interests Passing to Spouse

Use this Organizer to enter information about any bequests to the decedent's surviving spouse. Schedule M requires property to be categorized as either "QTIP" or "ALL OTHER" property.

Entering Schedule M Property Interests Passing to Surviving Spouse

1. Enter a description for the item. The item number automatically populates. If desirable, override the item number, based on the type of property.
2. Select the applicable option to use the description and amount from Schedules A-I. Note that, when you select this option, detail for this item will carry from Schedules A-I to the Schedule M tax form. The detail will not carry to the fields at the bottom of the Organizer input screen.
3. Select the option to categorize a property item as "All Other Property." The system defaults to "QTIP Property" if you do not select this option.
4. If you are entering a new Schedule M item, or you are overriding a description carrying from Schedules A-I, enter the description and amount for the item.
5. To print a blank line on Schedule M, enter an *X* in the field.

Printing a blank line: If you enter an *X* in this field, a blank line will print. This will be useful to differentiate an item with many descriptions. Also, if you enter information for description, date, or amount on this line and you enter an *X*, this information will not print or display.

Stop detail from carrying: Each detail line will automatically flow to each of the listed schedules unless you enter an *X* for every line of detail.

Navigation:

Select **Organizer > Schedules > (Sch M) Bequests to Surviving Spouse > Bequests to Spouse > Bequests to Spouse**.

Schedule M: State Allocations

Use this Organizer to allocate Schedule M items for residents and nonresidents.

Entering Schedule M State Allocations

1. Enter the description of the Schedule M item.
2. Enter the schedule and item number for the item.
3. Indicate if the resident state is exempt. Schedule M will carry to the resident state unless you specifically exempt the state here.
4. For nonresident allocation, select the state to which to carry the bequests (other than the resident state).
5. For Tennessee, enter the nonresident percentage if it is not 100%.

Navigation:

Select **Organizer > Schedules > (Sch M) Bequests to Surviving Spouse > Bequests to Spouse > State Allocation**.

Schedule O: Beneficiary Information

Use this Organizer to enter information about the decedent's beneficiaries.

Entering Schedule O Beneficiary Information

1. Enter a description for the item. The item number will automatically populate. If you wish to override the item number, enter an item number in the override field.
2. Indicate if the deduction from this item should not be considered to be a conservation easement and is not to be reported on Schedule U, line 16.
3. Enter the beneficiary's full name and address.
4. Enter the beneficiary's character of institution.
5. Enter the amount of the gift.
6. Enter the federal estate tax payable out of the property interest.

7. Enter any other death taxes payable out of the property interest.
8. Enter the federal and state GST taxes payable out of the property interest.

Navigation:

Select **Organizer > Schedules > (Sch O) Charitable, Public, and Similar Gifts > Beneficiaries > Add New Beneficiary**.

Schedule O: Charitable, Public, and Similar Gifts and Bequests

Use this Organizer to enter information about the decedent's charitable, public, and similar gifts and bequests.

Entering Schedule O Charitable, Public, and Similar Gifts

1. If the transfer was made by a will, has any action been instituted to have it interpreted or to contest the will in any of the provisions affecting the charitable deductions claimed in this schedule? Select *Yes* or *No*.
2. If you selected *Yes*, enter the full details of the action.
3. According to the information and belief of the person or persons filing this return, is any such action planned? Select *Yes* or *No*.
4. If you selected *Yes*, enter the full details of the action.
5. Did any property pass to charity as the result of a qualified disclaimer? Select *Yes* or *No*.
6. Enter an amount to override the total amount of gifts and bequests.
7. Enter an amount to override the federal estate taxes payable out of property interested listed on Schedule O.
8. Enter an amount to override the other death taxes payable out of property interests listed above.
9. Enter an amount to override the federal and state GST taxes payable out of property interests listed on Schedule O.
10. Enter an amount to override the net value of the property interests listed on Schedule O.

Navigation:

Select **Organizer > Schedules > (Sch O) Charitable, Public, and Similar Gifts > Charitable, Public, and Similar Gifts**.

Form 706: Schedules P-U

Schedule P

- Credit for Foreign Death Taxes

Schedule Q

- Transferor Information
- Credit for Tax on Prior Transfers

Schedule R

- Generation-Skipping Transfer Tax
- Part 1 GST Exemption Reconciliation
- Trust Information
- Schedule R-1, GST Direct Skips from a Trust Payment Voucher

Schedule U

- Overrides
- Qualified Conservation Easement Exclusion

Schedule P: Credit for Foreign Death Taxes

Use this Organizer to enter information about credit if the decedent died in a foreign country.

Entering Schedule P Credit for Foreign Death Taxes

1. Enter the name of the country in which death taxes are paid.
2. Enter the name of the death tax or taxes.
3. Enter the title of the treaty or "statute" that credit is computed.
4. Enter the citizenship (nationality) of the decedent at the time of death.
5. Enter the total amount of estate, inheritance, legacy, and succession taxes that were imposed in the country attributable to the property in that country that are subjected to these taxes and that are included in the gross estate.
6. Enter the value of the gross estate.
7. Enter the value of the property situated in that country that was subjected to death taxes imposed in that country and that are included in the gross estate.
8. Enter the tax imposed by §2001 reduced by the total credits claimed under §2010, §2011, and §2012.

Navigation:

Select **Organizer > Schedules > (Sch P) Credit for Foreign Death Taxes > Add New Country**.

Schedule Q: Transferor Information

Use this Organizer to enter information about the transferor.

Entering Transferor Information

1. Enter the name of the transferor.
2. Enter the transferor's Social Security number.
3. Enter the IRS office where the estate return was filed.
4. Enter the transferor's date of death.

5. Enter the amount of:
   - gross value of any prior transfers to this transferee
   - death taxes payable from any prior transfer
   - encumbrances allocable prior to the transfer
   - obligations allocable to the prior transfer
   - marital deduction applicable to line 6 above
   - transferor's taxable estate
   - federal estate tax paid
   - state death taxes paid
   - foreign death taxes paid
   - other death taxes paid
   - net federal estate tax paid on the transferor's estate
   - credit for gift tax paid on the transferor's estate with respect to pre-1977 gifts
   - credit allowed the transferor's estate for tax on prior transfers from prior transferor(s) who died within ten years before the death of the decedent
   - transferee's tax as apportioned (override)
   - transferor's tax (override).
6. Enter the maximum amount before the percentage requirement (override).
7. Enter the amount of credit allowable (override).
8. Indicate if:
   - more than two years have elapsed between the dates of death of the transferee and the transferor
   - the transferee predeceased the transferor and the time elapsed between the date of death is less than two years.
9. If the transferor predeceased the transferee, enter the number of years that elapsed between the deaths.

Navigation:

Select **Organizer > Schedules > (Sch Q) Credit for Tax on Prior Transfers > Add New Transferor**.

Schedule Q: Credit for Tax on Prior Transfers

Use this Organizer to enter information about the decedent's tax on prior transfers.

Entering Credit for Tax on Prior Transfers

1. Enter the total net value of all transfers for Part I, line 8.
2. Enter the total credit allowable for Part II.
3. Indicate if §2013(f) adjustments to the computation of the credit were made.
4. Enter the transferee's actual tax before the allowance of credit for any prior transfers.
5. Enter the total gross estate of the transferee.
6. Enter the net value of all transfers (override).
7. Enter the total debts and deductions (override).
8. Enter any marital deduction (override).
9. Enter any charitable bequests (override).
10. Enter the adjusted taxable gifts.
11. Enter the tentative tax on the reduced taxable estate.
12. Enter post-1976 gift taxes paid, if any.
13. Enter unified credit.
14. Enter the §2011 estate death tax credit.
15. Enter the §2012 gift tax credit.
16. Enter the §2014 foreign death tax credit.

Navigation:

Select **Organizer > Schedules > (Sch Q) Credit for Tax on Prior Transfers > General Information**.

Schedule R: Generation-Skipping Transfer Tax

Use this Organizer to enter information about the generation-skipping transfer tax.

Entering Schedule R Generation-Skipping Transfer Tax

1. Enter the item description.
2. Enter the schedule and item number where the item appears.
3. Select one of the following options. This is mandatory.
   - Indicate if the direct skips where the property interests transferred bear the GST tax on the direct skip (Schedule R, Part 2).
   - Indicate if the direct skips where the property transferred does not bear the GST tax on the direct skip (Schedule R, Part 2).
4. Indicate if you want to use the detail and estate tax value from Schedules A-I. Note that when you check this field, detail for this item will carry from Schedules A-I to the tax form. Detail will not carry to the fields at the bottom.
5. Enter the amount of the estate taxes, state death taxes, and other charges borne by the property interest. The amount entered here will override the amount on Schedule R, line 2.
6. Enter the amount of GST taxes borne by the property interest but imposed on direct skips other than those shown on Part 2. The amount entered here will override the amount on Schedule R, line 3.
7. Enter the amount of the GST exemption that is allocated. The amount entered here will override the amount on Schedule R, line 6.
8. Enter the name of each skip person in the first column.
9. Enter the description of the property interest for each skip person.
10. Enter the amount of the estate tax value for each skip person.

Navigation:

Select **Organizer > Schedules > (Sch R) Generation-Skipping Transfer Tax > Items from Schedules A-I**.

Schedule R: Parts 1, 2, and 3

Use this Organizer to enter information about the generation-skipping transfer tax exemption reconciliation.

Entering Schedule R Part 1 GST Exemption Reconciliation

1. Enter the amount of the total GST exemption allocated by the decedent against the decedent's lifetime transfers. The amount listed here will override the amount listed on Schedule R, Part 1, line 2.
2. Enter the amount of the total GST exemption allocated by the executor, using Form 709, against the decedent's lifetime transfers. The amount listed here will override the amount listed on Schedule R, Part 1, line 3.
3. Enter the amount of the GST exemption allocated on line 6 of Schedule R, Part 2. The amount listed here will override the amount listed on Schedule R, Part 1, line 4.
4. Enter the amount of the GST exemption allocated on line 6 of Schedule R, Part 3. The amount listed here will override the amount listed on Schedule R, Part 1, line 5.
5. Enter the amount of the total GST exemption allocated on line 4 of Schedule(s) R-1. The amount listed here will override the amount listed on Schedule R, Part 1, line 6.
6. Enter the description of the event exemption amount that has been set aside.
7. Enter the amount of the exemption allocated to the event.

Entering Schedule R, Part 2 Overrides for Direct Skips Where Property Interests Transferred Bear the GST Tax on Direct Skips

1. Enter the total estate tax values of all property interests listed above (on this screen). The amount listed here will override the amount listed on Schedule R, Part 2, line 1.
2. Enter the amount of the estate taxes, state death taxes, and other charges borne by the property interests listed above. The amount listed here will override the amount listed on Schedule R, Part 2, line 2.
3. Enter the amount of the GST taxes borne by the property interests listed above but imposed on direct skips other than those shown on this Part 2. The amount listed here will override the amount listed on Schedule R, Part 2, line 3.
4. Enter the amount of the exemption that is allocated. The amount listed here will override the amount listed on Schedule R, Part 2, line 6.

Entering Schedule R, Part 3 Overrides for Direct Skips Where Prop. Interests Transferred Do Not Bear GST Tax on Direct Skips

1. Enter the amount of the total estate tax values of all property interested listed above. The amount listed here will override the amount listed on Schedule R, Part 3, line 1.
2. Enter the amount of the estate taxes, state death taxes, and other charges borne by the property interests listed above. The amount listed here will override the amount listed on Schedule R, Part 3, line 2.
3. Enter the amount of the GST taxes borne by the property interests listed above but imposed on direct skips other than those shown on this Part 2. The amount listed here will override the amount listed on Schedule R, Part 3, line 3.
4. Enter the amount of the exemption that is allocated. The amount listed here will override the amount listed on Schedule R, Part 3, line 6.

Navigation:

Select **Organizer > Schedules > (Sch R) Generation-Skipping Transfer Tax > Sch R Summary Overrides**.

Schedule R: Trust Information

Use this Organizer to enter information about the trust.

Entering Schedule R Trust Information

1. Enter the name and EIN of the trust.
2. Enter the amount of the GST exemption that is allocated (Schedule R, Part 1, line 9, column C)
3. Enter the amount of any additional GST exemption that is allocated (Schedule R, Part 1, line 9, column D).
4. Enter the trust's inclusion ratio (Schedule R, Part 1, line 9, column E).

Navigation:

Select **Organizer > Schedules > (Sch R) Generation-Skipping Transfer Tax > Trusts > Add New Trust**.

Schedule R-1: GST Direct Skips from a Trust Payment Voucher

Use this Organizer to enter information direct skips from a payment voucher.

Entering Schedule R-1 Direct Skips from a Trust Payment Voucher

1. Enter the name and EIN of the trust.
2. Enter the name, title, and address of the fiduciary.
3. Enter the name and address of the executor, including city, state, and ZIP.
4. Enter the service center where Form 706 was filed.
5. Enter the filing due date of Schedule R (with extensions).
6. Indicate if you do not want to include this on Schedule R-1.
7. Enter the total estate tax value of all property listed (this overrides Schedule R-1, line 1).
8. Enter the amount of the estate taxes, state death taxes, and other charges borne by the property interest.
9. Enter the amount of the GST exemption that is allocated (this overrides Schedule R-1, line 4).
10. Indicate if the property interests listed for this trust will NOT bear the GST tax.
11. Enter the amount of the GST tax due from the fiduciary. This overridesSchedule R-1, line 6.
12. Enter a description of the property interests subject to the direct skip.
13. Enter the estate tax value.
14. Enter the GST exemption allocated.
15. Enter the amount of the estate taxes, state death taxes, and other charges.

Navigation:

Select **Organizer > Schedules > (Sch R-1) GST - Direct Skips from a Trust Pmt Voucher > Add New Trust**.

Schedule U: Overrides

Use this Organizer to override information on Schedule U.

Entering Schedule U Overrides

1. Enter the description of land subjected to qualified conservation easement. This will override information on Schedule U, line 1.
2. Did the decedent or a member of the decedent's family own the land described above during the 3-year period ending on the date of the decedent's death? Select *Yes* or *No*. This will override information on Schedule U ,line 2.
3. Enter the date the easement is granted (override).
4. Enter the name of the person by whom the easement is granted (override).
5. Enter a description of the conservation easement with regard to which exclusion is claimed (override).
6. Enter the estate tax value of land subject to the qualified conservation easement. This will override information on Schedule U, line 4.
7. Enter the value (at the date of the death of the decedent) of any easements granted prior to the decedent's death. This will override information on Schedule U, line 5.
8. Enter the value of retained development. This will override information on Schedule U, line 7.
9. Enter a description of the agreement to permanently extinguish retained development rights.
10. Enter the value of the qualified conservation easement of which the exclusion is claimed. This will override information on Schedule U, line 10.
11. Enter an explanation of how the value of the qualified conservation easement was determined.
12. Enter the amount of the deduction under §2055(f) for the conservation easement. This will override information on Schedule U, line 15.
13. Enter the amount of indebtedness on the land at the date of death. This will override information on Schedule U, line 16.

Navigation:

Select **Organizer > Schedules > (Sch U) Qual. Conservation Easement Excl. > Sch U Summary**.

Schedule U: Qualified Conservation Easement Exclusion

Use this Organizer to enter information about exclusions to the qualified conservation easement.

Entering Schedule U Qualified Conservation Easement Exclusions

1. Enter the item description.
2. Enter the schedule and item number where the item appears on Schedule U.
3. Enter the schedule and item number where the item appears if you wish to override this information.
4. Did the decedent or a member of the decedent's family own the land described above during the three-year period ending on the date of the decedent's death? Select *Yes* or *No*.
5. Select the applicable option if you wish to use the description from Schedule A, B, E, F, G, or H. Note that when you check this field, detail for this item will carry from Schedules A-1 to the tax form. The detail will not carry to the fields at the bottom.
6. Enter the description of any land subject to the qualified conservation easement. To print a blank line on Schedule U, enter an *X* on the line.
7. Enter the date the easement is granted.
8. Enter the name of the person by whom the easement is granted.
9. Enter the description of the conservation easement with regard to which the exclusion is claimed.
10. Enter the description of the agreement to permanently extinguish the retained development rights.
11. Enter the alternate tax value of the land subject to the qualified conservation easement. The amount entered in this field will override any information that appears on Schedule U, line 4.
12. Enter the value at the date of the death of the land subject to the qualified conservation easement. The amount entered in this field will override any information that appears on Schedule U, line 4.
13. Enter the date of death value of any easement granted prior to the decedent's death and included on line 10 below. The amount entered in this field will override any information that appears on Schedule U, line 5.
14. Enter the alternate value of retained development rights on the land. The amount entered in this field will override any information that appears on Schedule U, line 7.
15. Enter the value (at the date of death) of retained development rights on the land. The amount entered in this field will override any information that appears on Schedule U, line 7.
16. Enter the value (at the date of the death) of the qualified conservation easement which the exclusion is being claimed. The amount entered in this field will override any information that appears on Schedule U, line 10.
17. Enter an explanation of how the value of the qualified conservation easement was determined.

18. Enter the alternate value of the deduction being taken under §2055(f) for the conservation easement. The amount entered in this field will override any information that appears on Schedule U, line 16.

19. Enter the value at the date of death of the deduction being taken under §2055(f) for the conservation easement. The amount entered in this field will override any information that appears on Schedule U, line 15.

20. Enter the alternate value of the amount of indebtedness on the land. The amount entered in this field will override any information that appears on Schedule U, line 16.

21. Enter the value at the date of death of the amount of indebtedness on the land. The amount entered in this field will override any information that appears on Schedule U, line 16.

Navigation:

Select **Organizer > Schedules > (Sch U) Qual. Conservation Easement Excl. > Items From Schedules A-I**.

Form 706: Footnote Detail

Use this Organizer to attach a footnote to a return type and to enter footnote detail.

Entering Footnote Detail

1. Add a new footnote number, or select one from the drop-down list.

2. Select the return types to which to attach the footnote. The default is federal and state.

3. Select the state to which to attach the footnote. Do not use this drop-down list if you are attaching the footnote to federal only.

4. Enter footnote detail.

Navigation:

Select **Organizer > Supplemental Information > Return Footnotes > Footnote Detail > Add New Footnote Number**.

CALIFORNIA

- Basic Information
- Declaration of Residency
- Tax Computation

California: Basic Information

Tax Forms and Schedules * Print Conditions

Use this Organizer to select the residency status of the deceased and enter other general information.

Entering Basic Information

1. Select the residency status of the decedent. This is a ***mandatory*** selection.
2. Indicate if property is located in states other than California.
3. Indicate if this is an amended return.
4. Enter the name of the county of probate.
5. Enter the probate case number (override).
6. Enter the domicile at date of death (override).
7. Enter the executor's information (name, address, telephone number, Social Security number, city, state, and ZIP).
8. Enter the ending date of the granted extension period.
9. Enter the amount paid with the extension.

Navigation:

Select **Organizer > States > California > Basic Information**.

California: Declaration of Residency

Tax Forms and Schedules * Print Conditions

Use this Organizer to provide residence information if domicile claimed is other than California.

Entering Declaration of Residency

1. Enter the decedent's address information at date of death.
2. Enter the decedent's physical residence at date of death.
3. Enter the decedent's employment information.
4. Enter the decedent's voting information.
5. Enter the decedent's tax filing information.
6. Enter the decedent's ownership of an automobile information.
7. Enter the decedent's association information.
8. Enter the decedent's time spent in California information.
9. Enter information for the person signing the declaration.

Navigation:

Select **Organizer > States > California > Declaration of Residency**.

California: Computation of Tax

Tax Forms and Schedules * Print Conditions

Use this Organizer to select options to compute any late filing penalty or interest on tax due. Details of prior payment can be entered.

Entering Computation of Tax Information

1. Enter the federal state death tax credit (override).
2. Enter the gross value of property located in California (override).
3. Enter the federal gross value of the decedent's estate (override).
4. Select the option to compute the penalty for late filing.
5. Select the option to compute the interest on tax.
6. Enter the date the return is to be filed.
7. Enter the amount for prior payment and a detailed explanation of the prior payment.

Navigation:

Select **Organizer > States > California > Computation of Tax**.

CONNECTICUT

- Basic Information
- Basis of Probate
- Basis of Probate Fees
- Certificate Releasing Liens
- Extension Information
- Schedule F - Credit for Real or Tangible Personal Property Located in Another Jurisdiction
- Schedule I - Credit for Real or Tangible Personal Property Located in Connecticut

Connecticut: Basic Information

Tax Forms and Schedules * Print Conditions

Use this Organizer to select the residency status of the deceased and enter other general information.

Entering Basic Information

1. Select the residency status of the decedent. This is a BI selection.
2. Indicate if this is an amended return.
3. Select the applicable probate court.
4. Enter the decedent's FEIN (if applicable).
5. Enter the firm name and address.
6. Enter the telephone number of the fiduciary for the estate.
7. Enter the fiduciary's name and address.
8. Enter the preparer firm's FEIN.
9. Enter signature information
10. Indicate if the DRS may discuss the return with the preparer.

Navigation:

Select **Organizer > States > Connecticut > Basic Information**.

Connecticut: Basis of Probate

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter amounts used to compute tax, penalties and interest, credit for death taxes paid to other states, and values of real property in Connecticut.

Entering Computation of Tax

1. If necessary, enter override amounts for the gross estate within Connecticut.
2. If necessary, enter an override amount for the total gross estate.
3. Enter an amount for the current year taxable gifts from Schedule A.
4. Enter an amount for the allowable estate tax deductions for the federal return (override).

5. Enter an amount for the prior payments made.
6. Enter the total amount from Schedule B, Column B, of Form CT-706/709, section 2, line 9.
7. Enter the total amount from Schedule B, Column B, of Form CT-706/709, section 2, line 14.
8. Select the applicable option(s) to compute interest on the unpaid balance and/or the penalty for late payment or late filing.
9. Enter the date that the return is to be filed.
10. Indicate whether a IRC section 2056(b)(7) election applies to have property treated as QTIP property (if no election was made for federal).
11. Indicate whether the decedent s gross estate contains IRC Section 2044 property.
12. Indicate whether any Connecticut estate IRC Section 2044 property is from a prior estate that made a IRC Section 2056(b)(7) election.
13. Enter an amount for addition for property included as a result of a Connecticut QTIP election.
14. Enter the deduction amount for property subject to a Connecticut QTIP election.

Navigation:

Select **Organizer > States > Connecticut > Computation of Tax**.

Connecticut: Basis of Probate Fees

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter amounts used as the basis for probate fees for resident and nonresident estates.

Entering Basis of Probate Fees

1. Enter the amount from Schedule H, Part 1, line 1 which is passing to the spouse.
2. For nonresident estates only, enter the description(s) of property and value(s) of property for real and tangible property located in Connecticut.
3. Enter the amount from Schedule I, Part 1, line 4 which is passing to the spouse.

Navigation:

Select **Organizer > States > Connecticut > Basis of Probate Fees**.

Connecticut: Certificate Releasing Liens

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter information for the certificate releasing liens on the estate.

Entering Certificate Releasing Liens

1. Add a new number and street address, or select one from the list.
2. Enter the city/town, state, and ZIP for the property.
3. Enter a description of the property.
4. Enter the name and address of the person to whom the Form CT-792 information should be mailed.
5. Indicate if the estate is required to file federal Form 706.
6. Enter amounts for:
    - sales price on fair market value of property on the date of death
    - estimated amount of Connecticut taxable estate
    - prior payments made
    - payment made with this application.
7. Select the applicable option to indicate affirmation by the due date of the payment OR at the time of closing.
8. Select the applicable option to indicate the party(ies) represented by the Connecticut attorney, and enter the name, address, and law firm of the attorney.

Navigation:

Select **Organizer > States > Connecticut > Certificate Releasing Liens**.

Connecticut: Extension Information

Tax Forms and Schedules * Print Conditions

Use this Organizer to select options for the filing of an extension.

Entering Extension Information

1. Select the option for printing Form CT-706EXT: Application for Extension of Time to File and/or Pay Tax.
2. Select the applicable option to request an extension of time to file.
3. Select the applicable option to request an extension of time to pay.
4. Enter a detailed explanation why the extension is needed.
5. Enter the amount paid with the extension request.

Navigation:

Select **Organizer > States > Connecticut > Extension Information**.

Connecticut: Schedule F - Credit for Real or Tangible Personal Property Located in Another Jurisdiction

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter property descriptions and the value of property for resident estates.

Entering Property Descriptions and Value of Property

1. Enter a property description.
2. Enter the value of the property.

Navigation:

Select **Organizer > States > Connecticut > Schedule F**.

Connecticut: Schedule I - Credit for Real or Tangible Personal Property Located in Connecticut

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter property descriptions and the value of property for nonresident estates.

Entering Property Descriptions and Value of Property

1. Enter a property description.
2. Enter the value of the property.

Navigation:

Select **Organizer > States > Connecticut > Schedule I**.

NEW JERSEY

- Basic Information
- Inheritance Tax Information
- Schedule A - Real Property
- Schedule B - Closely Held Businesses
- Schedule B(1) - Bank and Brokerage Accounts
- Schedule B(1) - Stock
- Schedule B(1) - Investment Bonds
- Schedule B(1) - All Other Property
- Schedule C - Transfer Questions
- Schedule C - Transfers Information
- Schedule D - Deductions Claimed

- Schedule D - Other Deductions
- Schedule E - Beneficiaries
- Schedule E-3 - Credit for Property Outside New Jersey
- Schedule E-4 - Real Property
- Schedule E-5 - Bank Accounts
- Schedule E-6 - Stocks
- Schedule E-7 - Bonds
- Estate Tax Information
- Payment on Account
- Extension Information

New Jersey: Basic Information

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter the residency status, estate status, and general information concerning the estate and executor.

Entering Basic Information

1. Select the residency status. This is a ***mandatory*** entry.
2. Select the applicable option for testate or intestate. The default is blank.
3. Enter information for correspondence, overriding where applicable: name, address, telephone number.
4. As necessary, enter overrides for the executor's name, address, and SSN.
5. If applicable, select the option to compute interest on tax due.
6. Enter the date of any payment on account.

Navigation:

Select **Organizer > States > New Jersey > Basic Information**.

New Jersey: Inheritance Tax Information

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter information for Form IT-R.

Entering Inheritance Tax Information

1. If applicable, select the option to suppress print of Form IT-R.
2. Enter the contingent amount included in the net estate.
3. The Per Beneficiary Tax Calculation detail must be entered via Schedule E input. Click the Schedule E input hyperlink.
4. Enter the amount of compromise tax due on the contingent amount.
5. Enter the amount of contingent tax.
6. If necessary, enter an override amount for the payment on account for Form IT-R.
7. If applicable, indicate if the federal estate return is required or has already been filed.
8. If applicable, indicate if a disclaimer has been or will be filed.
9. Select the type of letters for the estate: letters of administration or letters testamentary.
10. Enter the state and county where the letters were issued.

Navigation:

Select **Organizer > States > New Jersey > Inheritance Tax Information**.

New Jersey: Schedule A - Real Estate

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter basic information for the real estate included in the estate.

Entering Schedule A - Real Estate

1. Enter the following information for the real estate:
   - street and number
   - municipality in which the real estate is located
   - lot number
   - block number
   - county in which the real estate is located
   - title/owner of record
   - mortgage balance (if any) on the real estate
   - assessed value for the year of death
   - market value at the date of death
   - amount of decedent's equity value
   - method by which the value was determined.
2. If necessary, enter an override for the item number of the real estate parcel.

Navigation:

Select **Organizer > States > New Jersey > Real Property (Schedule A) > Real Property (Schedule A)**.

New Jersey: Schedule B - Closely Held Businesses

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter information on any closely held business included in the estate.

Entering Schedule B - Closely Held Businesses

1. Enter the name of the business. This does not print on the return.
2. Enter a description of the closely held business. The description should include the name and FEIN of any sole proprietorship, partnership, joint venture or closely held corporation in which the decedent held any interest.
3. Enter the market value of the closely held business on the date of death.
4. If applicable, enter an *X* to skip this closely held business.

Navigation:

Select **Organizer > States > New Jersey > Closely Held Businesses (Schedule B) > Closely Held Businesses (Schedule B)**.

New Jersey: Schedule B(1) - Bank/Brokerage Accounts

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter basic information for bank and brokerage accounts included in the estate.

Entering Schedule B(1) - Bank/Brokerage Accounts

Enter the following information for bank and brokerage accounts:

- account description
- date of death value
- decedent's equity.

Navigation:

Select **Organizer > States > New Jersey > Bank and Brokerage Accounts (Schedule B(1)) > Bank and Brokerage Accounts (Schedule B(1))**.

New Jersey: Schedule B(1) - Stock

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter basic information for stock held included in the estate.

Entering Schedule B(1) - Stock

Enter the following information for stock held:

- number of shares
- name of stock
- state of incorporation
- date of death per share value
- total market value
- decedent's equity.

Navigation:

Select **Organizer > States > New Jersey > Stock (Schedule B(1)) > Stock (Schedule B(1))**.

New Jersey: Schedule B(1) - Investment Bonds

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter basic information for investment bonds included in the estate.

Entering Schedule B(1) - Investment Bonds

Enter the following information for investment bonds held:

- description of bonds
- date of death value
- decedent's equity.

Navigation:

Select **Organizer > States > New Jersey > Investment Bonds (Schedule B(1)) > Investment Bonds (Schedule B(1))**.

New Jersey: Schedule B(1) - All Other Property

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter basic information for all other property included in the estate.

Entering Schedule B(1) - All Other Property

Enter the following information for all other property held:

- description of property
- date of death value.

Navigation:

Select **Organizer > States > New Jersey > All Other Property (Schedule B(1)) > All Other Property (Schedule B(1))**.

New Jersey: Schedule C - Transfer Questions

Tax Forms and Schedules * Print Conditions

Use this Organizer to select options concerning any transfers.

Entering Schedule C - Transfer Questions

Select the option(s), as necessary, to indicate that:

- the decedent transferred property of $500 or more within three years of death without receiving full consideration
- the decedent transferred property while reserving its use, possession, income, or enjoyment of property

- the decedent transferred property on terms requiring payment of income from a source other than the property
- the decedent transferred property for which the beneficial enjoyment was subject to change because of a reserved power to alter, amend, or revoke, or which could revert to the decedent
- the decedent participated in a pension plan that provided for annuity payment or lump sum on or after the death to another
- the decedent purchased or participated in a contract or plan that provided an annuity payment or lump sum on or after the death to another, except life insurance contracts payable to a designated beneficiary
- a single premium life insurance policy was issued on the decedent's life in conjunction with an annuity contract
- accumulated dividends are due on a contract of insurance.

Navigation:

Select **Organizer > States > New Jersey > Transfers (Schedule C) > Transfer Information (Schedule C)**.

New Jersey: Schedule C - Transfers

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter specific information on a transfer.

Entering Schedule C - Transfers

1. Enter a short description of the transfer.
2. Enter a longer description of the transfer.
3. Enter the market value of the transfer on the date of death.
4. If applicable, enter an *X* to skip this transfer.

Navigation:

Select **Organizer > States > New Jersey > Transfers (Schedule C) > Transfers Information (Schedule C) > Transfers (Schedule C)**.

New Jersey: Schedule D - Deductions Claimed Information

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter general information on estate and funeral deductions.

Entering Schedule D - Deductions Claimed Information

1. Enter a name for the estimated expenses.
2. Enter an amount for the estimated expenses for the funeral.
3. Enter an amount for the estimated expenses for the estate administration.
4. Enter a name for the counsel fees.
5. Enter the amount of the agreed-upon counsel fees.
6. For the first executor/administrator, enter the name, SSN, and amount of commissions.
7. For the second executor/administrator, enter the name, SSN, and amount of commissions.

Navigation:

Select **Organizer > States > New Jersey > Deductions Claimed (Schedule D) > Deductions Claimed (Schedule D)**.

New Jersey: Schedule D - Other Deductions

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter specific information on a deduction.

Entering Schedule D - Other Deductions

1. Enter a short description of the other deduction.
2. Enter a longer description of the other deduction.

3. Enter the amount of the deduction.

4. If applicable, enter an *X* to skip this deduction.

Navigation:

Select **Organizer > States > New Jersey > Deductions Claimed (Schedule D) > Deductions Claimed (Schedule D) > Other Deductions**.

New Jersey: Schedule E - Beneficiaries

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter information on the beneficiaries of the estate. Entries on this screen automatically calculate the per beneficiary tax amount and report class totals on IT-R, Page 1.

Entering Schedule E - Beneficiaries

For each beneficiary, enter the following information:

- name
- address
- relationship to decedent
- beneficiary class
- *Y/N* to indicate if the beneficiary survived the decedent
- age
- amount of interest in the estate
- date of death (if any)
- domicile at death (if any).

Navigation:

Select **Organizer > States > New Jersey > Beneficiaries (Schedule E)**.

New Jersey: Schedule E-3 (Credit for Property Outside New Jersey)

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter credit for the portion of tax attributable to property located outside New Jersey. This information flows to Schedule E-3.

Entering Schedule E-3 Information

1. Enter the description of property located outside New Jersey.
2. Enter the value of property located outside New Jersey.

Navigation:

Select **Organizer > States > New Jersey > Cr. for Property Outside of NJ (Sch. E-3) > Cr. for Property Outside of NJ (Sch. E-3)**.

New Jersey: Schedule E-4 - Real Property

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter information for Schedule E-4 Real Property Waiver Request.

Entering Schedule E-4 Real Property

Enter the following information for the real estate included in the waiver request:

- street and number
- municipality in which the real estate is located
- lot number
- block number
- county in which the real estate is located
- title/owner of record
- decedent's share of the property.

Navigation:

Select **Organizer > States > New Jersey > IT-Estate - Real Property (Sch E-4) > Schedule E-4 Real Property**.

New Jersey: Schedule E-5 - Bank Accounts

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter bank account information for inclusion in the estate return.

Entering Schedule E-5 Bank Account Information

1. Enter the name of the bank.
2. For each account, enter the following:
   - account number(s)
   - registered name(s)
   - full date of death value(s).

Each registered name must have the associated account number entered on this screen.

Navigation:

Select **Organizer > States > New Jersey > IT-Estate - Bank Accounts (Sch E-5) > Schedule E-5 Bank Accounts**.

New Jersey: Schedule E-6 - Stocks

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter stock information for inclusion in the estate return.

Entering Schedule E-6 Stock Information

For each stock in the estate, enter the following:

- stock name
- number of shares
- registered names.

Navigation:

Select **Organizer > States > New Jersey > IT-Estate - Stock (Sch E-6) > Schedule E-6 NJ Stocks**.

New Jersey: Schedule E-7 - Bonds

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter bond information for inclusion in the estate return.

Entering Schedule E-7 Bond Information

For each bond in the estate, enter the following:

- holder name/terms of bond
- par value
- registered names.

Navigation:

Select **Organizer > States > New Jersey > IT-Estate - Bonds (E-7) > Schedule E-7 Bonds**.

New Jersey: Estate Tax Information

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter general information on the estate for taxing purposes.

Entering Estate Tax Information

1. Select the estate tax method: simplified method, Form 706 method, or not applicable (default).
2. Enter an amount for payment on account.
3. Enter the official title of the executor/administrator.
4. For non-New Jersey tangible personal property, enter a description and the market value on the date of death.
5. Enter the value of the property that passed to the surviving spouse.
6. For any charities included in the estate, enter the name of the charity and the deduction amount.

Navigation:

Select **Organizer > States > New Jersey > Estate Tax Information**.

New Jersey: Payment on Account

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter inheritance and estate tax payments.

Entering Payment on Account

1. Enter an amount for the inheritance tax payment.
2. Enter an amount for the estate tax payment.
3. Indicate if the inheritance tax payment and the estate tax payment are to be combined. If you do not select this option, only one is assumed.

Entering Information for Form IT-PMT and ET-PMT

1. Enter the county of residence.
2. Enter the decendent's middle name.
3. Enter the amount of the IT-PMT single payment.

4. If more than one payment for IT-PMT, enter each check amount.
5. Enter the amount of the ET-PMT single payment.
6. If more than one payment for ET-PMT, enter each check amount.

Navigation:

Select **Organizer > States > New Jersey > Payment on Account**.

New Jersey: Extension Information

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter information to be used in any extension request for the estate return.

Entering Extension Information

1. Select the applicable option for printing Form IT-EXT: New Jersey Application for Extension of Time to File a Return.
2. For the inheritance tax return, enter the number of extension months requested.
3. For the estate tax return, enter the number of extension months requested.
4. Enter the executor's daytime phone number.

Navigation:

Select **Organizer > States > New Jersey > Extension Information**.

NEW YORK

- Basic Information
- Domicile Affidavit Information
- Extension Information
- Power of Attorney - General Information

- Power of Attorney - Representatives
- Schedule Information
- Tax Computation
- Tentative Payment of Tax

New York: Basic Information

Tax Forms and Schedules * Print Conditions

Use this Organizer to activate the New York estate tax return. We use the information you enter on the federal Organizer to generate the return.

Residency Status **must** be selected to process the return. You can also enter data for General Information, Attorney/Representative Information, and Executor's Information.

Select the applicable option to indicate if the property elected for the Qualified Conservation Exclusion does NOT qualify for New York estate tax purposes. This determines if Schedule A of Form ET-706 will be completed.

Entering Basic Information

1. Select a Residence Status. This selection is ***mandatory***.
2. Indicate if the property elected for the Qualified Easement Exclusion does NOT qualify for the exclusion for New York estate tax.
3. Indicate if you are filing an amended return.
4. Indicate if the Death Certificate will **not** be attached to the return.
5. Enter the employer identification number (EIN) of the estate.
6. Enter the name and EIN of any trusts created or funded by the will.
7. Indicate the type of letters submitted.
8. Enter the county of surrogate's court.
9. Indicate if the decedent possessed a cause of action or plaintiff in litigation.
10. Indicate if you are electing to pay tax in installments (override).

11. Enter the number of counties for releases of lien.
12. Enter the Social Security number of the Authorized Representative. All other representative information flows from the federal Form 706. Make other entries if you wish to override the items.
13. Indicate if a power of attorney is attached.
14. Indicate if the public accountant is enrolled with the New York State Education Department and agreed to represent the executor.
15. Enter the telephone number for the Executor. All other representative (executor) information flows from the federal Form 706. Make other entries if you wish to override the items.

Navigation:

Select **Organizer > States > New York > Basic Information**.

New York: Domicile Affidavit Information

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter the decedent's place of birth, residency/employment history, and tax filing locations.

Entering Domicile Affidavit Information

1. Enter the decedent's country of residence and place of birth.
2. Indicate if the decedent was a naturalized citizen of the United States and enter name and address of court where naturalized.
3. Indicate if the decedent ever lived in New York State and list the periods.
4. Indicate if the decedent ever owned, individually or jointly, real estate located in New York State and the related periods of time and property address.
5. Enter safe deposit box information.
6. Enter the decedent's prior five years residency information for locations both inside and outside of New York State. Enter other explanation if residence is not owned or rented.

7. Enter the IRS Service Centers and the states, county, or municipality where the decedent filed income tax returns for the prior five years. Enter *NONE* if no income tax returns were filed.
8. Enter the time periods and states for the prior five years where the decedent was registered to vote. Enter the latest year first.
9. If the decedent did not vote in the last five years, enter the date the decedent last voted and location.
10. Enter the decedent's prior five years employment or business activity information for locations both inside and outside of New York State.
11. Indicate if the decedent was a party to legal proceedings in New York State in the last five years and list the courts, dates, and types of action.
12. Indicate if the decedent had a license to operate a business, profession, vehicle, airplane, or boat. List the number, type, date of issuance, and issuing office information for each license.
13. Indicate if the decedent executed trust indentures, deeds, or mortgages during the last five years.
14. Indicate if the decedent was a member of a church, club or organization and list the name, address, and other details for each organization.
15. Enter the name and address information for the applicant.
16. Enter the applicant's relationship to the decedent and connection with the estate.

Navigation:

Select **Organizer > States > New York > Domicile Affidavit Information**.

New York: Extension Information

Tax Forms and Schedules * Print Conditions

Use this Organizer to select print options for the extension. Other entries include extension/payment dates, explanations, and estimates used for filing. All information used on this Organizer overrides input from the federal extension Organizer.

Entering Extension Information

1. Select the print option for the New York extension Form ET-133.
2. Enter the requested dates for extension of time to file and time to pay.
3. Select the option and related explanation if the tax cannot be determined because the size of the estate is unascertainable.
4. Enter in detail why an extension is requested.
5. Enter the estimated value of New York adjusted gross or federal gross estate.
6. Enter the estimated deductions and estimated net estate tax.
7. Enter the amount previously remitted.

These entries override information input from the federal **Extension** Organizer.

Navigation:

Select **Organizer > States > New York > Extension Information**.

New York: Power of Attorney General Information

Tax Forms and Schedules * Print Conditions

Use this Organizer to print Form ET-14: Power of Attorney and enter the representative's information.

Entering Power of Attorney General Information

1. Select the option to print Form ET-14, Power of Attorney.
2. Indicate if all other POAs are to be revoked.
3. Enter the name of the representative who should receive notices.
4. Enter a description of how the authority granted in the POA is limited.

5. Indicate if valid Letters Testamentary or Letters of Administration have been issued and whether a copy of the Letters Testamentary is included.
6. Indicate if a copy of the Letters Testamentary has already been provided to the New York State Tax Department. If so, give the form name and date.
7. Indicate if no executor or administrator has been appointed.
8. Enter a description of the representative s relationship to the decedent and the property in possession.

Navigation:

Select **Organizer > States > New York > Power of Attorney > General Information**.

New York: Power of Attorney Representatives

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter representative identification and contact information.

Entering Power of Attorney Representative Information

1. Enter the representative's name and contact information.
2. Enter the representative's tax identification number.
3. Enter the applicable number from the designation list for the representative.

Navigation:

Select **Organizer > States > New York > Power of Attorney > Representation Information**.

New York: Schedule Information

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter the value of property within and outside New York and also to describe litigation involving the decedent.

Entering Schedule Information

1. Enter the value of property located outside and within New York (override).
2. Enter the amount for property subject to a limited power of apportionment created before 9/1/1930.
3. Enter an amount for works of art on loan in New York State, if applicable (nonresident).
4. For Schedule E - Computation of Allowable New York State Deductions, enter the applicable New York deduction amounts under columns B and C for property inside and outside New York State, respectively.
5. Enter a description for any litigation involving the decedent. This is when the decedent was a plaintiff or litigation is pending or contemplated on behalf of the decedent. Include the value of the litigation.

Navigation:

Select **Organizer > States > New York > Schedule Information**.

New York: Tax Computation

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter estate or inheritance tax payable outside New York and prior tax payments. You can also select options to compute interest on unpaid balance or any late filing penalties.

Entering Computation of Tax

1. Indicate if the federal estate tax return is required (override).
2. Enter prior tax payments.
3. Select the desired option(s) to compute penalties and interest.
4. Enter the date the return is to be filed.
5. Enter the amount paid with extension.

Navigation:

Select **Organizer > States > New York > Tax Computation**.

New York: Tentative Payment of Tax

Tax Forms and Schedules * Print Conditions

Use this Organizer to enter information for the payment of estimated tax.

Entering Tentative Payment of Tax

1. Enter an amount for the estimated value of the federal gross estate.
2. Enter an amount for the estimated deductions.
3. Enter an amount for the estimated net estate tax.
4. Enter an amount for any previous remittance of payment of tax.

Navigation:

Select **Organizer > States > New York > Tentative Payment of Tax**.

706: FREQUENTLY ASKED QUESTIONS

- General Questions
- Marital Questions
- State Questions

706: GENERAL

Current Year Forms

How do I generate current year forms from within a prior year locator?

Thomson Reuters will generate the appropriate forms based on the date of death entered in the locator.

Rollover

How do I rollover 706 returns?

You cannot rollover 706 returns, but if a date of death of MM/DD/[current year] is entered in the prior year return, we will generate current year forms.

MARITAL STATUS: FAQS

Last Deceased Spouse

Where do I enter information for the last deceased spouse?

Last Deceased Spouse: Organizer > General Information > Basic Information > Prior Marriages DSUE > Last Deceased Spouse

The information entered on this Organizer screen will flow the relevant information to the **Prior Marriage** section of Form 706, Page 2, Part 4, line 3b and also will flow the relevant DSUE information, if applicable, to **Form 706, Page 4, Part 6, Section D - Part 1 - DSUE Received from Last Deceased Spouse**.

Prior Marriage Information

Where do I enter information for prior marriages?

Other Prior Marriages: Organizer > General Information > Basic Information > Prior Marriages DSUE > Prior Marriages

Form 706, Page 2, Part 4 has a new line item, line 3b **For all Prior Marriages**. The preparer must enter all of the decedent's prior marriages and include Name, SSN, Date Marriage Ended, and How marriage ended (i.e. Annulment, Divorce or Death). In the tax application, you will also enter DSUE information for **Other Predeceased Spouse(s)** on this screen, if applicable. The information entered on this Organizer screen flows the relevant information to the **Prior Marriage** section of Form 706, Page 2, Part 4, line 3b and also will flow the relevant DSUE information, to **Form 706, page 4, Part 6, Section D - Part 2 DSUE Received from Other Predeceased Spouse(s) and used by Decedent**.

706: STATES

State Information

How do I find the latest release information on states?

You can now access release information for our state products right from the RS browser. Just click the **State Availability** button to access this information. The following information is available:

- Release version for each state
- States that may contain watermarks
- E-filing status
- Date e-file is/was available
- Status of forms