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Checklist – Documents Needed for Preparation of Estate Income Tax Forms 1041 and Forms 706 and/or MD MET-1 Estate Tax Returns.

1) Death Certificate
   a. Was the decedent a US Citizen?
   b. Case # of local court where probate was filed
   c. Decedents Occupation
2) Copy of Will
3) Copy of any Trusts in force as of date of death
4) Copy of any Trusts established during the administration of the Estate
5) Comprehensive list of Assets of the decedent
6) Social Security Number and Address of the Personal Representative, contact phone numbers, email address
7) Names, Social Security Numbers and Addresses of heirs, including children who may not receive part of the estate.
8) Copies of any and all documents filed with or received from the County where the decedent lived –
   a. Letters of Administration
   b. Inventory
   c. Information Reports
   d. Accountings
   e. Similar documents for other jurisdictions where decedent had real estate (if any)
9) Valuations of all Separately owned and Jointly owned assets –
   a. Bank Accounts – generally bank statements for the month of death are appropriate – they should include accrued interest (if any).
   b. Brokerage Accounts – letter or statement on broker's letterhead as to value of the account on the date of death. – the document(s) should include accrued interest and dividends as of the date of death.
   c. Life Insurance information – Forms 712 from the insurance company
   d. Valuation of IRA, 401(k), Pension etc accounts – letter or statement on the letterhead of the Trustee of the funds.
   e. Appraisal of Real Estate – personal residence, vacation, vacant or business/rental property

f. Appraisal of Personal Property – jewelry, personal effects (clothing), collectibles, artwork,
g. Valuation of vehicles – by established guides (Kelly Blue Book) or similar, or appraisal if established guides are inappropriate for the vehicle/collection.
h. Listing of any assets on hand, bonds, notes, etc cash on hand, in home safe, etc.
i. Other Assets – Refunds due to the decedent as of date of death – income tax, real estate tax, insurance, etc.

10) Debts of the Decedent

a. Mortgage(s) on real estate – balance due as of the date of death
b. Checks in process as of the date of death for solely owned items
c. Other debts – car loans, personal loans/lines of credit, credit cards, etc.
d. Medical Expenses not paid as of date of death
a. Funeral Expenses – somewhat detailed – not including travel expenses for family members

11) Questions regarding a Safe Deposit Box –

a. Was there one or more?
b. Location
c. Names, Address of co-owner
d. Contents

12) Was the spouse a US Citizen?

a. If not, is the spouse a naturalized citizen?

b. When were they naturalized?

c. Where were they born?

13) When was the decedent's home established – for example when did they move to the home?

14) Were gift returns ever filed on behalf of the decedent as donor? If so, please provide copies.

15) Was there any life insurance on the decedent's life owned by others?

16) Was the decedent a trustee of any trust(s)? If so, please provide details.

17) Was the decedent receiving benefits from any trust?

18) Was there a previous spouse? Did that spouse have a trust?

19) If the decedent was divorced – the name, SSN, date of birth of the prior spouse and date the marriage ended.