

**F  
R  
O  
M**

## **2021 FIDUCIARY TAX ORGANIZER**

**T  
O**

**This tax organizer has been prepared for your use in gathering the information needed for the 2021 Fiduciary tax return.**

**To save you time, selected information from the 2020 tax return has been entered within this organizer. Please line through any information which does not apply to the 2021 tax return.**

**In some cases, 2020 amounts have been included in a separate column. These amounts are for comparison purposes only. You do not need to change these prior year amounts.**

**If we may be of further assistance, please contact us at your convenience.**

**REMOVE THIS SHEET PRIOR TO RETURNING THE COMPLETED ORGANIZER**

**F  
R  
O  
M**

## **2021 FIDUCIARY TAX ORGANIZER**

**T  
O**

**I have submitted this information for the sole purpose of preparing the fiduciary tax return. Each item can be substantiated by receipts, canceled checks, or other documents. This information is true, correct, and complete to the best of my knowledge.**

<b>Trustee - Executor Signature</b>	<b>Date</b>
-------------------------------------	-------------

<b>E-mail Address</b>	<b>Telephone Number</b>
<b>Preferred Method of Contact</b>	

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2021 federal and requested state income tax returns from information that you will furnish us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms will assist in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

# Topic Index

	<b><u>Form</u></b>
Basic Information .....	1
Beneficiary's Information .....	2
Consolidated Brokerage Statements:	
Interest Income & Foreign Information .....	11A
Dividend Income & Foreign Information .....	11B
Sales of Stocks, Securities, Capital Assets & Misc. Income .....	11C
Dividend Income .....	6
Electronic Filing .....	14
Estates & Trusts Passthrough Income .....	9
Interest Income .....	5
Ordinary Income .....	1
Partnership Passthrough Income .....	9
Pensions & Annuities .....	1
Questions (Page 1 of 2) .....	3
Questions (Page 2 of 2) .....	4
Rental/Royalty Income and Expenses .....	8
Sale of Stocks, Securities and Other Capital Assets .....	7
S Corporation Passthrough Income .....	9
Tax Payments and Refund .....	10



2021

# Basic Information

## Estate/Trust Name

Address  
City, State, ZIP code  
Employer  
Identification Number

Trustee/Executor Name

## Ordinary Income

Please provide copies of all Form(s) W-2 and 1099 and any nontaxable distribution details.

Name of Payer	Type*	Taxable Amount	Federal Tax Withheld	2020 Amount

\*Enter:  
"W" for Wages and Salaries  
"P" for Pensions and Annuities  
"L" for Lump-Sum Distribution  
"C" for Copyright or Patent  
"O" for any other type of income



2021

# Beneficiary's Information

Did any beneficiaries change? .....  
If yes, please designate below.

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Please indicate if there were any distributions made to a beneficiary below.  
 Distributions may be required, discretionary, or made under the 65-day rule.  
 Distributions made on or before March 6, 2022 may be included as a 2021 distribution under the 65-day rule.

## Beneficiary's Personal Information

			Distributions	2020 Amount
Name	<input type="text"/>	Required Discretionary 65-Day	<input type="text"/>	<input type="text"/>
Name (continued)	<input type="text"/>		<input type="text"/>	
Address	<input type="text"/>		<input type="text"/>	
City, State, ZIP code	<input type="text"/>		<input type="text"/>	
SSN/Tax ID number	<input type="text"/>			
Name	<input type="text"/>	Required Discretionary 65-Day	<input type="text"/>	<input type="text"/>
Name (continued)	<input type="text"/>		<input type="text"/>	
Address	<input type="text"/>		<input type="text"/>	
City, State, ZIP code	<input type="text"/>		<input type="text"/>	
SSN/Tax ID number	<input type="text"/>			
Name	<input type="text"/>	Required Discretionary 65-Day	<input type="text"/>	<input type="text"/>
Name (continued)	<input type="text"/>		<input type="text"/>	
Address	<input type="text"/>		<input type="text"/>	
City, State, ZIP code	<input type="text"/>		<input type="text"/>	
SSN/Tax ID number	<input type="text"/>			
Name	<input type="text"/>	Required Discretionary 65-Day	<input type="text"/>	<input type="text"/>
Name (continued)	<input type="text"/>		<input type="text"/>	
Address	<input type="text"/>		<input type="text"/>	
City, State, ZIP code	<input type="text"/>		<input type="text"/>	
SSN/Tax ID number	<input type="text"/>			
Name	<input type="text"/>	Required Discretionary 65-Day	<input type="text"/>	<input type="text"/>
Name (continued)	<input type="text"/>		<input type="text"/>	
Address	<input type="text"/>		<input type="text"/>	
City, State, ZIP code	<input type="text"/>		<input type="text"/>	
SSN/Tax ID number	<input type="text"/>			



- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 1. Is there a new fiduciary? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| _____   |                          |                          |
| _____   |                          |                          |
| _____   |                          |                          |
| 2. Has the trustee or executor changed? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| _____   |                          |                          |
| _____   |                          |                          |
| _____   |                          |                          |
| 3. Has the trustee's/executor's address changed? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| _____   |                          |                          |
| _____   |                          |                          |
| _____   |                          |                          |
| 4. Did you receive correspondence from the IRS or any state taxing authority? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please provide a copy.  |                          |                          |
| 5. Do you maintain a bank account for the trust? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Have you received any foreign income or paid any foreign taxes? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Is this the initial year for the trust/estate? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please provide a copy of the trust document or decedent's will.   |                          |                          |
| 8. Is this the final year of the trust/estate? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please provide a listing of expenses incurred but unpaid at the end of the year.  |                          |                          |
| 9. Was the estate or trust the grantor or transferor to a foreign trust which existed during the year? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. At any time during the tax year, did the estate or trust have an interest in or a signature or other authority over a financial account in a foreign country? .....               | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please identify: _____  |                          |                          |
| 11. Did you receive any distributions from foreign trusts? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, from whom? _____  |                          |                          |
| Amount _____  |                          |                          |
| 12. Does the estate or trust have an interest in a partnership, S corporation, or another estate/trust? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please provide a copy of the Federal and State Form(s) K-1. Pass-through entities reported on last year's return have been listed on an attached Form 9 for your convenience. |                          |                          |
| 13. Did you receive any tax refunds from any state taxing authority? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please attach details.  |                          |                          |
| 14. Did the estate or trust receive any income or contribution not reported on this organizer? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please attach details.  |                          |                          |



2021

Questions (Page 2 of 2)

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 15. Has there been a sale, purchase, or exchange of real estate? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please provide a copy of the settlement sheet.  |                          |                          |
| 16. Did you purchase any bonds this year? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please provide a copy of the purchase confirmation slip.  |                          |                          |
| 17. Did the estate or trust pay any taxes (other than income taxes)? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please provide the amount and details.  |                          |                          |
| 18. Did this estate or trust pay any mortgage or investment interest? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please describe the nature and amount.<br>_____   |                          |                          |
| 19. Were any fiduciary fees paid? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please describe the nature and amount.<br>_____   |                          |                          |
| 20. Were any attorney fees paid? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please describe the nature and amount.<br>_____   |                          |                          |
| 21. Have there been any contributions made to a charitable organization? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please provide the name of the charity and amount.<br>_____   |                          |                          |
| 22. Have there been any other disbursements not previously provided? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, please describe the nature and amount.<br>_____   |                          |                          |
| 23. May the IRS or other taxing authority discuss the return with the preparer? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| 24. Did the estate or trust take out a Payroll Protection Program loan? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If yes, enter the date and total amount of the Payroll Protection Program loan(s) disbursed.<br>Date (Mo/Da/Yr) _____ Amount _____  |                          |                          |
| If yes, did the estate or trust have any eligible expenses that were paid with the Payroll Protection Program loan(s)? .....  |                          |                          |
| If yes, are these amounts included in the expenses reported for the estate and trust? .....   |                          |                          |
| If yes, did the estate or trust receive loan forgiveness or is the estate or trust seeking forgiveness? .....   |                          |                          |
| If no, enter the date loan forgiveness was denied or that the estate or trust decided not to seek forgiveness.<br>Date (Mo/Da/Yr) _____                                       |                          |                          |
| If no, enter the amount of the loan for which forgiveness was denied or the amount of the loan for which the estate or trust decided not to seek forgiveness.<br>Amount _____ |                          |                          |





2021

# Interest Income

5

Please provide copies of all Form(s) 1099-INT or other documents relating to interest received.

Name of Payer	Savings & Loans, Bank and Other	U.S. Bonds and Obligations	Tax-Exempt Interest	2020 Amount
Total				

### Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	2021 Interest Amount	2020 Interest Amount

Address of Individual to Whom Mortgage Interest Was Paid



2021

# Dividend Income

Please provide copies of all Form(s) 1099-DIV or other documents relating to dividends received.

Name of Payer	Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	Box 2a Total Capital Gain Distributions	2020 Amount
Total				



# Sale of Stocks, Securities and Other Capital Assets

Please provide copies of all Form(s) 1099-A, 1099-B, 1099-S and any other statements documenting cost basis.

Description or Type of Property	Date Acquired	Date Sold	Sales Price	Cost Basis



2021

# Rental/Royalty Income and Expenses

Type of Property: \_\_\_\_\_

Location of Property: \_\_\_\_\_

If this property was disposed of, please enter date \_\_\_\_\_

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Have you prepared or will you prepare all required Forms 1099? .....

	2021	2020
Ownership percentage if not 100% .....	<input type="text"/> %	<input type="text"/> %

### Income

Rental Income .....	<input type="text"/>	<input type="text"/>
Royalty Income .....	<input type="text"/>	<input type="text"/>
Other Income:		
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>

### Expenses

Advertising .....	<input type="text"/>	<input type="text"/>
Auto and travel .....	<input type="text"/>	<input type="text"/>
Bad debts .....	<input type="text"/>	<input type="text"/>
Cleaning and maintenance .....	<input type="text"/>	<input type="text"/>
Commissions .....	<input type="text"/>	<input type="text"/>
Insurance .....	<input type="text"/>	<input type="text"/>
Legal and other professional fees .....	<input type="text"/>	<input type="text"/>
Management fees .....	<input type="text"/>	<input type="text"/>
Mortgage interest paid to financial institutions (please provide form 1098)	<input type="text"/>	<input type="text"/>
Other mortgage interest .....	<input type="text"/>	<input type="text"/>
Other interest .....	<input type="text"/>	<input type="text"/>
Repairs .....	<input type="text"/>	<input type="text"/>
Supplies .....	<input type="text"/>	<input type="text"/>
Taxes .....	<input type="text"/>	<input type="text"/>
Utilities .....	<input type="text"/>	<input type="text"/>
Other Expenses:		
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>
Total	<input type="text"/>	<input type="text"/>



# Income from Partnerships, S Corporations, Estates and Trusts

Please provide all Schedule(s) K-1 sent to you by the passthrough entity.

Name of Entity	Tax ID Number



2021

# Tax Payments and Refunds

<b>Federal Estimated Tax Payments</b>	<b>Amount Due</b>	<b>Date Paid if Not By Date Due (Mo/Da/Yr)</b>	<b>Amount Paid</b>
2021 1st Quarter Estimate .....			
2021 2nd Quarter Estimate .....			
2021 3rd Quarter Estimate .....			
2021 4th Quarter Estimate .....			

<b>State Estimated Tax Payments</b>	<b>Amount Due</b>	<b>Date Paid if Not By Date Due (Mo/Da/Yr)</b>	<b>Amount Paid</b>
2021 1st Quarter Estimate .....			
2021 2nd Quarter Estimate .....			
2021 3rd Quarter Estimate .....			
2021 4th Quarter Estimate .....			
2020 state extension payment .....			

<b>Tax Refunds</b>	<b>Amount</b>
State and local income tax refunds .....	

If you have an overpayment of 2021 taxes, do you want the excess:

	<b>Yes</b>	<b>No</b>
Refunded .....	<input type="checkbox"/>	<input type="checkbox"/>
Applied to your 2022 estimated tax liability .....	<input type="checkbox"/>	<input type="checkbox"/>



2021

# Consolidated Brokerage Statement

11A

<b>Brokerage Name</b>	<b>Account Number</b>

<b>Brokerage Address</b>

## Interest Income and Foreign Information

**Interest Income:** (List all items sold during the year on Form 11C.)

	Source	Ordinary Interest	U.S. Bonds and Obligations
A			
B			
C			
D			
E			

Special Interest Code:      2 - Nominee Interest      4 - Original Issue Discount Adjustment  
 1 - Qualified Educational Series EE Bonds      3 - Accrued Interest      5 - Amortizable Bond Premium Adjustment

Code	Special Interest	Tax-Exempt Interest	Private Activity Bonds	Early Withdrawal Penalty	Investment Expenses
A					
B					
C					
D					
E					

	Federal Withholding	State Withholding	2020 Interest Amount
A			
B			
C			
D			
E			

**Foreign Taxes Paid or Accrued:**

	Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A						
B						
C						
D						
E						



# Consolidated Brokerage Statement Dividend Income and Foreign Information

11B

**Dividend Income:** (List all items sold during the year on Form 11C.)

	Source	Form 1099-DIV			2020 Gross Dividends Amount
		Box 1a Total Ordinary Dividends	Box 1b Qualified Dividends	U.S. Bond Interest Amount or Percent in Box 1a	
A					
B					
C					
D					
E					

	Box 2a Total Capital Gain Distribution	Form 1099-DIV					Box 6 Investment Expenses
		Box 2b Unrecaptured Section 1250 Gain	Box 2c Section 1202 Gain	Box 2d Collectibles (28%) Gain	Box 3 Nontaxable Distributions	Box 4 Federal Withholding	
A							
B							
C							
D							
E							

	Box 11 Exempt Dividends	Box 12 Private Activity Bond Dividends	Box 15 State Tax Withheld
A			
B			
C			
D			
E			

**Foreign Taxes Paid or Accrued:**

	Source	Name of Foreign Country Imposing Tax	X if Tax Accrued	Date Paid or Accrued (Mo/Da/Yr)	Tax Amount (in Foreign Currency)	Tax Amount (in U.S. Dollars)
A						
B						
C						
D						
E						





# Consolidated Brokerage Statement Sales of Stocks, Securities, Capital Assets and Miscellaneous Income

11C

## Gains or Losses from Sales of Stocks, Securities and Other Capital Assets:

Please enclose all Forms 1099-A, 1099-B, 1099-S and copies of mutual fund statements for the year

Did you have any of the following during the year?

	Yes	No
Mutual fund transactions		
Exchange of any securities or investments for something other than cash		
Sales of inherited property		
Sales of any stock or stock options at a loss and purchases of the same or substantially similar stock or options 30 days before or 30 days after the sale		
Commodity sales, short sales or straddles		
Reinvestment of the proceeds of the sale of a publicly traded security into an SSBIC interest		
Reinvestment of the proceeds of the sale of qualified small business stock in other qualified small business stock		
Securities which became worthless		

Kind of Property and Description	Gross Sales Price (Less Commissions)	Cost or Other Basis	Date Acquired (Mo/Da/Yr)	Date Sold (Mo/Da/Yr)

## Other Income:

Type of Income:  
 O - Other Miscellaneous Income    L - Lump-sum Distribution    W - Wages and Salaries  
 C - Copyright or Patent            P - Pension or Annuity        N - Form 5227 only - Nontaxable Income

Nature and Source	Income Type	2021 Amount	Federal Income Tax Withheld	2020 Amount

## Investment Interest Expense:

Interest paid on money you borrowed that is allocable to property held for investment.

Paid To	2021 Amount	2020 Amount



2021

# Electronic Filing

## Electronic Filing:

Electronic filing is the means by which your return is transmitted directly to the IRS. The IRS has implemented an electronic filing mandate requiring certain preparers to file all returns that they prepare electronically. Some states also require certain preparers to electronically file state returns prepared. The IRS and some states allow taxpayers to elect not to file their returns electronically. If you prefer not to electronically file your return, please refer to and sign the opt-out statement below. Because some states have official opt-out forms, additional signatures may be necessary before your return can be filed.

Do not electronically file the federal return .....

Do not electronically file the state return(s) .....

## Opt-Out Statement:

\_\_\_\_\_ has informed me (us) that my (our) 2021 Fiduciary Income Tax return may be required to be electronically filed if the firm files the return on my (our) behalf. I (We) understand that electronic filing may provide a number of benefits to taxpayers, including an acknowledgment that the IRS received the return, a reduced chance of errors in processing, and faster refunds. I (We) do not want to file my (our) return electronically and will personally file the paper return. My (Our) signature(s) below represent(s) my (our) agreement that I (we) was (were) not influenced by my (our) preparer or any other member of the firm to sign this statement.

Fiduciary signature: \_\_\_\_\_ Date: \_\_\_\_\_

**The IRS requires the use of a 5-digit self-selected Personal Identification Number (PIN) in lieu of mailing a signature document when electronically filing.**

Would you like to use a randomly generated PIN? ..... 

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

If No, please enter a 5-digit self-selected PIN: ..... \_\_\_\_\_