



This organizer is designed to assist you, the donor, in gathering the information required for preparation of your gift tax returns. Please complete it in full and provide details and documentation as requested.

Also, enclosed is an engagement letter which explains the services that will be provided to you. Please sign a copy of the engagement letter and return it in the enclosed envelope. Keep the other copy for your records.

The filing deadline for the gift tax return is _____. Your completed tax organizer needs to be received no later than _____. Any information received after that date may require an extension to be filed for this return.

NOTE: The annual gift tax exclusion for 2017 is \$14,000 per donee.

If an extension of time to file is required, any tax that may be due with this return must be paid with that extension. Any taxes not paid by the filing deadline may be subject to late-payment penalties and interest.

We look forward to providing services to you. Should you have any questions regarding any items, please do not hesitate to contact _____.

Email: _____ Phone: _____

In particular, if you are uncertain of the appropriate response for any of the requested items, please consult the contact above.

Certification:

The undersigned certifies, to the best of his or her knowledge, that the information documented in and provided with this organizer is complete and accurate.

Certified by (taxpayer): _____

Certified by (spouse): _____ (if applicable)

Donor's full name _____ SSN _____

Spouse's name _____ SSN _____

Address _____

City, town, or post office _____ County _____

State _____ ZIP code _____

Home/mobile telephone no. _____ Donor's citizenship _____

Office telephone no. _____ Spouse's citizenship _____

Email address _____

Yes/
Done No

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- ▶ 1) Did the donor die during the year? If yes, provide a copy of the death certificate.
.....
 - ▶ 2) Have gift tax returns been filed in prior years? If yes, provide copies unless they were prepared by our firm.
.....
 - ▶ 3) Do you give us permission to contact the predecessor preparer for this tax return (if applicable)?
If yes, please provide the predecessor's contact information.

.....
 - ▶ 4) Copies of any tax elections or revocations in effect.
.....
 - ▶ 5) Have previously filed gift tax returns been examined? If so, provide copies of examination reports.
.....
 - ▶ 6) Have the gifts (including generation-skipping transfers) to third parties during the calendar year been considered as made one-half by each spouse? If yes:
 - a. Were the gifts made from community property of the spouse's?
 - b. Were taxpayer/donors married during the entire year?
 - c. Did taxpayers/donors get married during the year? If yes, when? _____
 - d. Did taxpayers/donors get divorced during the year? If yes, when? _____
 - e. Will each spouse file a gift tax return?
 - f. Did the donor's spouse die during the year? If yes, when? _____
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▶ 7) Has the donor's spouse made gifts? If so, complete a separate Form 709 organizer.
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▶ 8) Were any of the above gifts made to, or for the benefit of, a trust? If yes, provide a copy of the trust instrument and the trust's identification number if one has been obtained.
.....

▶ 9) Does the value of any of the above gifts reflect a valuation discount? If so, provide a copy of the valuation report or the analysis upon which the discount is based.
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▶ 10) Were any of the above gifts based upon an appraisal? If yes, provide a copy of the appraisal.
.....

▶ 11) Were gifts made to a Sec. 529 plan?

a. Did the donor make gifts to a Sec. 529 plan in prior years?

b. Are this year's gifts to a new Sec. 529 plan or to one for a different beneficiary?

c. Form 709 is not required if the only item is reporting a prior year gift to the Sec. 529 plan, but it is recommended. Would you like to file to report the gift that originated in a prior year?
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▶ 12) If the spouse died after Dec. 31, 2011, provide a copy of the spouse's estate tax return, if filed.
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▶ 13) Does the donor have a deceased spousal unused exclusion (DSUE) amount?

Note: For 2017, the estate and gift tax exemption is \$5.49 million per individual. The law allows a surviving spouse to use any leftover/unused federal estate tax exclusion amount of a deceased spouse (referred to as the DSUE).

If yes, provide the deceased spouse's name, date of death, and the amount of the unused exclusion.

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▶ 14) Did the donor make gifts to the child of a deceased child? The donee may move up a generation for gift tax purposes.
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▶ 15) Does the donor's attorney need to review returns before filing? If yes, this may affect whether an extension is needed.
.....

▶ 16) Also, if yes, do we have permission to release the returns to the attorney?
.....

► 17) Provide the following information for current year gifts:

Donee's name and address	Relationship to donor	Description of gift	Donee's date of birth	Donor's adjusted basis in gift	Date of gift	Value at date of gift	Cusip no. (if securities)

Yes/
Done No

► 18) Do all the current gifts above convey a present interest for the immediate rights and use of the gifts to the donee(s)?

Comments/explanations

