**Short Questionnaire for Trusts/Estates**

**Your return will be delayed if you do not complete the questionnaire**

**Tax Year from to mm/dd/yyyy**

Trust/Estate's name: _____

| | | Yes | No | N/A |
|---|---|---|---|---|
| 1 | Did IRS or any state or local government change a prior year's return? Please enclose a copy of the government correspondence you have not already provided. | ○ | ○ | |
| 2 | Did you include all sources and potential sources of worldwide income? Including, but not limited to, gambling winnings, prizes, and Uber/gig work. | ○ | ○ | |
| 3 | At any time during the tax year, did the trust/estate have an interest in or a signature or other authority over a bank or other financial account in a foreign country? ANY country other than the U.S. is a foreign country. Foreign accounts include life insurance, annuities, retirement accounts, and others accounts. This question does not deal with the ownership of foreign stocks or bonds that are held in a U.S. financial account. **Penalties in this area are extreme.** | ○ | ○ | |
| a. | If **yes,** did the total value of all the trust's foreign accounts exceed $10,000 at any time during the year? If **yes** then please include details on each account. | ○ | ○ | ○ |
| 4 | Was the trust/estate the grantor of or transferor to a foreign trust that existed at any time during the tax year? Answer yes even if the trust/estate did not have a beneficial ownership in the trust. | ○ | ○ | |
| 5 | If te trust/estate made any charitable contributions, does it have a receipt or bank record (cancelled check, credit card receipt, debit card receipt, etc.) for each contribution? If **no,** then it is not entitled to a deduction and should list it as nondeductible. | ○ | ○ | ○ |
| 6 | For all charitable contributions of $250 or more (i.e. over $249), does the trust/estae have a receipt that includes (also applies to noncash contributions of household items): The name and address of the charity, complete description of the contribution, the dollar amount - if cash, the date/year of contribution, and a statement showing the value of anything you received from the charity or a statement that you did not receive anything from the charity. | ○ | ○ | ○ |
| 7 | Does the trust/estate have records, as described below, to support expenses? Tax law and IRS regulations allow deductions for travel and meals ONLY if adequate records can be presented. Information must include: **1)** Amount; **2)** Time and place; **3)** Date; **4)** Business purpose; **5)** Description of gift(s); and **6)** Business relationship of recipient. **Entertainment is no longer deductible.** | ○ | ○ | ○ |
| 8 | At any time during the tax year, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? | ○ | ○ | |
| 9 | Did the trust/estate purchase anything from outside its state of residence for which it did not pay sales tax (but would be subject to sales tax if purchased in state) and bring that item into its resident state? If yes, please provide a total of such out of state purchases. | ○ | ○ | |

Total out of state purchases on which trust/estate did not pay sales tax → $