

RESOURCE R102

Form 709 Organizer

Donor's Name: _____ Donor's Social Security No.: _____
 Spouse's Name: _____ Spouse's Social Security No.: _____
 Address: _____
 City, State, ZIP Code: _____
 Donor's Legal Domicile (county and state): _____ Donor's Citizenship: _____
 Spouse's Legal Domicile (county and state): _____ Spouse's Citizenship: _____
 Home Telephone: _____ Work Telephone: _____

| | Yes | No | Comments |
|--|-------|-------|----------|
| 1. Has Form 709 been filed in prior years? If so, provide copies of such prior gift tax returns. | _____ | _____ | _____ |
| 2. Were prior returns examined by the IRS? If so, obtain copies of examination reports. | _____ | _____ | _____ |
| 3. Are there any prior unreported gifts? List these gifts in item 11, with special notation that the gifts are for prior years and are unreported. | _____ | _____ | _____ |
| 4. Has the current Form 709 been extended? If so, provide a copy of the extension filed and verification of any tax payments. | _____ | _____ | _____ |

| | | |
|-------|--------------|---------|
| Date: | Check Number | Amount: |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

| | Yes | No | Comments |
|---|-------|-------|----------|
| 5. Were any gifts valued by an appraisal? If so, provide copies of any appraisals [or any other analyses to determine the fair market value (FMV) of the transferred property] (as well as appraiser qualifications). Also include details regarding the calculation of any valuation discount. | _____ | _____ | _____ |
| 6. If return is being prepared for a deceased donor, provide a copy of the death certificate. | _____ | _____ | _____ |
| 7. Provide copies of trust instruments and trust identification numbers for gifts to trusts. Include verification that the beneficiary has been notified of any withdrawal rights to contributed amounts, if applicable. | _____ | _____ | _____ |
| 8. Have gifts made to third parties been considered as made one-half by each spouse? | _____ | _____ | _____ |
| 9. If gifts were treated as made one-half by each spouse: | | | |
| a. Were taxpayers married the entire year? | _____ | _____ | _____ |
| b. Provide date of marriage during the year, if applicable. | _____ | _____ | _____ |

| | <u>Yes</u> | <u>No</u> | <u>Comments</u> |
|---|------------|-----------|-----------------|
| c. Provide date of divorce during the year, if applicable. | _____ | _____ | _____ |
| d. Provide date of spouse's death, if applicable. | _____ | _____ | _____ |
| 10. Has the donor's spouse made gifts? If so, complete a separate organizer for the spouse. | _____ | _____ | _____ |
| 11. Provide the following for all gifts (including marital and charitable): | _____ | _____ | _____ |

| Donee's Name and Address (If trust or closely held entity, include EIN) | Relationship to Donor | Description of Gift: (Provide CUSIP no. if securities) | Donors Adjusted Basis in the Gift | Date of Gift | Value of Gift at Date of Gift |
|--|-----------------------|---|-----------------------------------|--------------|-------------------------------|
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| | <u>Yes</u> | <u>No</u> | <u>Comments</u> |
|--|------------|-----------|-----------------|
| 12. Has the donor received deceased spousal unused exclusion (DSUE) amount from a predeceased spouse? If so, provide a copy of the predeceased spouse's Form 706, including the estate's calculation of the DSUE amount. | _____ | _____ | _____ |