

**706NA ESTATE TAX RETURN ORGANIZER**

(FOR INTERNAL USE BY THE BRUNTON, STRACHAN &amp; KHAN CPA FIRM, CHARTERED)

KINDLY ANSWER ALL QUESTIONS AS WELL AS POSSIBLE AND ATTACH ALL DOCUMENTATION REQUESTED  
PLEASE CONTACT US FOR ANY EXPLANATION DESIRED**GENERAL INFORMATION**

1. Name of decedent \_\_\_\_\_ U.S. Taxpayer Identification Number, if any \_\_\_\_\_
2. Place of death \_\_\_\_\_ Domicile \_\_\_\_\_ Citizenship \_\_\_\_\_ Date of death \_\_\_\_\_
3. Date of birth \_\_\_\_\_ Place of birth \_\_\_\_\_ Citizenship of parents \_\_\_\_\_
4. Country of citizenship \_\_\_\_\_ Was Decedent Ever a U.S. citizen or U.S. resident \_\_\_\_\_ Business/Occupation \_\_\_\_\_
5. Name of surviving spouse (if any) \_\_\_\_\_ Citizenship of surviving spouse \_\_\_\_\_
6. Name of U.S. executor \_\_\_\_\_ Address of U.S. executor \_\_\_\_\_
7. Name of foreign executor \_\_\_\_\_ Telephone \_\_\_\_\_ Email \_\_\_\_\_
8. Address of foreign executor \_\_\_\_\_
9. Name and address of U.S. lawyer whom you would like to record the ultimate tax clearance certificates  
\_\_\_\_\_
10. Did the decedent die testate (with a will)? Yes / No \_\_\_\_\_
11. Were letters of testamentary/administration granted for the estate? Yes / No \_\_\_\_\_  
If "Yes", include names and addresses of persons if not listed above \_\_\_\_\_  
\_\_\_\_\_
12. What U.S. visa status did the decedent have? \_\_\_\_\_

**WORLDWIDE INVENTORY**

13. At the time of death, did the decedent own any of the following:
  - a) Real property located in the United States? Yes / No \_\_\_\_\_
  - b) U.S. corporate stock? Yes / No \_\_\_\_\_
  - c) Debt obligations from U.S. persons or entities? Yes / No \_\_\_\_\_
  - d) Life insurance? Yes / No \_\_\_\_\_
  - e) Furnishings, memberships, or other property located in the United States? Yes / No \_\_\_\_\_
14. Was the decedent engaged in business in the U.S. at time of death? Yes / No \_\_\_\_\_
15. Did the decedent have a safe deposit box in the United States? Yes / No \_\_\_\_\_
16. Did the decedent/agent have access to this box at date of death? Yes / No \_\_\_\_\_
17. At date of death, did the decedent own any U.S. property where the following applies:
  - a) As a joint tenant with right of survivorship? Yes / No \_\_\_\_\_
  - b) As a tenant by the entirety? Yes / No \_\_\_\_\_
  - c) Property owned with a surviving spouse? Yes / No \_\_\_\_\_
  - d) Property owned as community property? Yes / No \_\_\_\_\_
18. Does all the US property (including US securities) pass to the surviving spouse? Yes / No \_\_\_\_\_
19. Did a joint owner contribute to the purchase of the US situs property? Yes / No \_\_\_\_\_

- 20. Was the decedent ever a citizen of the United States? Yes / No \_\_\_\_\_  
 If "Yes", was citizenship lost within 10 years of death? Yes / No \_\_\_\_\_
- 21. Did the decedent make any transfer of U.S. property? Yes / No \_\_\_\_\_
- 22. At date of death, did the decedent have any trusts still in existence? Yes / No \_\_\_\_\_  
 If "Yes", did the trusts include property located in the U.S.? Yes / No \_\_\_\_\_
- 23. At date of death, did the decedent have -  
     A general power of appointment over any property located in the United States? Yes / No \_\_\_\_\_  
     or, A pension whose payments continue to another person? Yes / No \_\_\_\_\_
- 24. Have U.S. federal gift tax returns ever been filed? Yes / No \_\_\_\_\_  
 If "Yes", when \_\_\_\_\_ At what IRS office were they filed? \_\_\_\_\_
- 25. Does the gross estate in the U.S. include any interests in property transferred to a "skip person"? Yes / No \_\_\_\_\_

**SPECIFIC INFORMATION AND DOCUMENTATION**

**PLEASE PROVIDE:**

- 1. A list of all the U.S. assets (including U.S. securities) owned at the date of death including securities in non-U.S. brokerage accounts . Please send us copies of RRSP/RRIF, or other pension account statements covering the date of death. Also, please provide precise details concerning any U.S. bank account(s) at the date of death (i.e. name of the bank, name on the account, account number, and bank balance).
- 2. A copy of the deed to the U.S. property in effect at the date of death.
- 3. A copy of the will.
- 4. A copy of the death certificate, and
- 5. An appraisal, at the date of death, of both the U.S. property and the furnishings. Feel free to call us about this if you wish.
- 6. In addition to the foregoing, certain documentation is required if we wish to claim:

**TAX CREDITS UNDER A TAX TREATY**

Additional tax credits may be available under a tax treaty. To claim the benefit, please make sure you provide:

- 1. A list of the worldwide inventory of property owned by the decedent, showing the way in which the property was titled. Please also provide documentation showing the value of all the worldwide the property at the date of death (i.e. account statements, appraisals, etc.).
- 2. Information on life insurance proceeds and death benefits arising due to the death, and
- 3. Information on pensions of the decedent that continue to the surviving spouse.

**DEBTS AND EXPENSES**

A portion of debts and "final" expenses can be deducted based on the proportion of the decedent's worldwide assets subject to U.S. estate tax. Such debts include the decedent's final home country income tax liability. If it is cost effective to make such a claim, please provide a list and documentation of worldwide debts at the date of death, including home country income tax and a list of final expenses including funeral and administration, including a list of the specific creditors and amounts.

NAME AND TITLE OF PERSON PROVIDING THIS INFORMATION \_\_\_\_\_  
 EMAIL ADDRESS \_\_\_\_\_ SIGNED \_\_\_\_\_ DATE \_\_\_\_\_  
 HOME COUNTRY PHONE NO. \_\_\_\_\_ U.S. PHONE NO. \_\_\_\_\_ FAX NO. \_\_\_\_\_

PLEASE RETURN TO: THE BRUNTON, STRACHAN & KHAN CPA FIRM CHARTERED  
 4710 NW BOCA RATON BLVD., #101, BOCA RATON, FL 33431  
 Tel: (561) 241-9991 Fax: (561) 241-6332 Email: tax@taxintl.com Website: [www.taxintl.com](http://www.taxintl.com)

**Please include a retainer of US \$3,500 payable to "The Brunton, Strachan & Khan CPA Firm" with this organizer.**  
 If you wish, retainers can be paid online with a credit card. Please go to our website [www.taxintl.com](http://www.taxintl.com) and scroll down to "Make Payment" on the lower right side or call our office to make a credit card payment over the phone.