



ORGANIZER FOR GIFT TAX RETURN

(FORM 709)

Certification:

The undersigned certifies, to the best of his or her knowledge, that the information provided in this organizer for the preparation of a Gift Tax return is complete and accurate.

Certified by (Taxpayer):

Certified by (Spouse, if applicable):

Tax Year Ending:

Date:

Donor's full name _____ Social Security number _____

Spouse's name _____ Social Security number _____

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/ No/
Done N/A

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- ▶ 1) Did the donor die during the year? If yes, provide a copy of the death certificate.
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- ▶ 2) Have gift tax returns been filed in prior years? If yes, provide copies unless they were prepared by our firm.
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- ▶ 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.
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- ▶ 4) Provide copies of any tax elections or revocations in effect.
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- ▶ 5) Have previously filed gift tax returns been examined by the IRS or a state agency? If so, provide copies of examination reports.
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- ▶ 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:
1. Were the gifts made from community property of the spouse?
 2. Were taxpayers/donors married during the entire year?
 3. Did taxpayers/donors get married during the year? If yes, when? _____
 4. Did taxpayers/donors get divorced during the year? If yes, when? _____
 5. Will each spouse file a gift tax return?
 6. Did the donor's spouse die during the year? If yes, when? _____
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▶ 7) Has the donor's spouse made separate gifts? If so, complete a separate gift tax return (Form 709) organizer.
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▶ 8) Were any of the gifts made to, or for the benefit of, a trust? If yes, provide a copy of the trust's instrument and the trust's identification number if one has been obtained.
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▶ 9) Does the value of any of the 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 gifts based upon an appraisal? If yes, provide a copy of the appraisal.
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▶ 11) Were gifts made to a Sec. 529 plan?

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

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

3. A gift tax return is not required if the only item reported is a prior year's 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 donor's spouse died, 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?

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 his or her grandchild whose parent is deceased? 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.
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▶ 16) Also, if yes, do we have permission to release the returns to the attorney?
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► 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) |
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Yes/ No/
Done N/A

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

Comments/explanations
