



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)

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
