



Estate Tax Preparation Checklist (Form 706 & Oregon OR-706)

Use this checklist to gather information and documents for **IRS Form 706** (Federal Estate & GST Tax Return) and **Oregon Form OR-706** (Oregon Estate Transfer Tax Return). **Note:** Oregon requires an estate tax return for estates over \$1 million, even if no federal estate tax is due. This organizer helps ensure you collect all necessary data for both federal and state filings. Follow the instructions in each section, fill in the requested information, and mark each item as Yes, No, or N/A (Not Applicable).

1. General Information about the Decedent

Instructions: Enter the decedent's personal details and gather documents that establish the decedent's identity, key dates, and family information. This section confirms whether a return is required and provides essential data for filling out Form 706 and OR-706.

Decedent's Personal Details (Fill in):

- **Full Name:** _____
- **Social Security Number:** _____
- **Date of Birth:** _____
- **Date of Death:** _____
- **Last Residence (City, State):** _____
- **Marital Status at Death:** _____
(If married at death, Surviving Spouse's Name & SSN: _____)
- **Was the decedent ever a resident of a community property state?** __ Yes __ No

Required Document/Information	Yes	No	N/A
Death Certificate – Certified copy of the official death certificate (verifies date of death; must be attached to the tax returns).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Last Will and Codicils – Certified copy of the decedent's will and any codicils (documents the decedent's final wishes, heirs, and executor appointments).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Letters Testamentary/Administration – Court document confirming the appointment of the executor or personal representative (proves legal authority to administer the estate; often required by IRS/Oregon).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trust Documents – Copies of any trust where the decedent was a grantor, trustee, or beneficiary (needed to identify trust assets and any provisions affecting the estate, since assets in certain trusts may be includible in the estate or qualify for deductions).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Beneficiary List, Completed W-9 & Information – Have all beneficiaries complete IRS Form W-9 . Then create a list of all beneficiaries/heirs (name, address, SSN or TIN, birth date, relationship to decedent; note if any are not U.S. citizens). This information is necessary for portions of Form 706 (e.g., identifying large bequests, generation-skipping transfers) and Oregon's return. Include copies of the completed I-9s with the documents you submit to us.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Predeceased Spouse's Estate Tax Return – If the decedent was widowed and the predeceased spouse's estate elected portability, provide a copy of that spouse's Form 706 (shows any Deceased Spousal Unused Exclusion (DSUE) available to this estate's federal exemption).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2. Executor and Attorney Details

Instructions: Record information about the estate's representatives and advisors, and gather documents related to their roles. These details will be used for correspondence on Form 706 and OR-706, and to substantiate any fees or authorizations.

Estate Administration Contacts (Fill in):

- **Estate's EIN (Tax ID):** _____ (the IRS-assigned Employer Identification Number for the estate)
- **Executor/Personal Representative:** Name: _____
 - Address: _____
 - Phone: _____ Email: _____
- **Co-Executor(s) (if any):** Names: _____
- **Estate Attorney:** Name/Firm: _____ Phone: _____
- **Accountant/Tax Preparer:** Name/Firm: _____ Phone: _____

Required Document/Information	Yes	No	N/A
Estate EIN Confirmation Letter – IRS notice (CP-575 or similar) confirming the estate's Employer Identification Number. (Needed to correctly identify the estate on tax filings and bank accounts.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Executor's Appointment (Court Certificate) – Copy of the court document (e.g., Letters Testamentary/Administration from Section 1) that verifies the executor's authority. (This may be attached to the returns or provided upon request as proof of authority.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Professional Fee Agreements – Engagement letters or contracts with any professionals hired (attorney, CPA, appraiser, etc.). (These detail agreed-upon fees and services; used to plan and later substantiate administration expense deductions on Schedule J.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Expense Records (Administration) – Receipts or invoices for any estate expenses already paid (e.g., court filing fees, postage, property maintenance, etc.). (Keep these for your records; they support expense deductions on the returns.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IRS Power of Attorney (Form 2848) – Signed form if a tax professional or other representative is authorized to discuss the estate tax return with the IRS or Oregon DOR. (Attach to the return to allow the IRS to communicate with your representative.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. Asset Inventory (Schedules A–I – Gross Estate)

Instructions: Identify **all assets** the decedent owned or had certain rights to at death. For each asset category, collect documents showing **ownership** and **date-of-death value**. This information is used to complete Schedules A–I on Form 706 (which detail the **Gross Estate**). In Oregon, the gross estate is based on the federal definitions, so these assets will generally also be included in Form OR-706. Be thorough – if in doubt about an asset, list it and provide documentation.

(Note: Provide the asset details and values on separate attached schedules if needed. Use this checklist to ensure you have the supporting documents for each asset type.)

Asset Valuations & Supporting Documents Required	Yes	No	N/A
Real Estate – Deeds (or titles) for each parcel of real property (to prove ownership and legal description) and date-of-death appraisals for each property (to establish fair market value). If any property had a mortgage, obtain the latest mortgage statement (for debt info; mortgage balances will be deducted on Schedule K).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bank Accounts & Cash – Bank statements or balance confirmation for all checking, savings, and other deposit accounts covering the date of death (to verify balances on that date). Include certificates of deposit (CDs) and any cash on hand.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investment & Brokerage Accounts – Request a DATE of DEATH Valuation from each firm where the Decedent held brokerage accounts at death. Statements and valuations should provide enough information to determine the value of each asset held inside these accounts, accrued dividends and per share pricing. If the decedent held any stock or bond certificates outside a brokerage, list each security with its date-of-death market price (you may obtain a price quote or use an official valuation service for publicly traded securities).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Closely Held Business Interests – Documentation for any interest in a family business, partnership, LLC, or privately held corporation. Provide proof of ownership (stock certificates, partnership agreements, LLC operating agreements) and the business's financial statements or tax returns for the last few years. Obtain a professional appraisal/valuation report as of the date of death for the business interest (required to support values on Schedule F).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Life Insurance Policies – For each policy on the decedent's life, obtain Form 712 (Life Insurance Statement) from the insurer (shows the death benefit and policy details). Also note the policy owner and beneficiaries. (Form 712 is required to support values on Schedule D. If the decedent owned any insurance on another person's life, list those policies with their cash values at death.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Retirement Accounts & Annuities – Date of death valuations AND statements for each IRA, 401(k), 403(b), pension, or other retirement account showing the balance on the date of death. Request a DATE of DEATH Valuation each account. For any annuity contracts , provide the contract and a statement of the death benefit or remaining payout at date of death . Also keep track of each account's designated beneficiaries (for administration and for potential marital/charitable deductions).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vehicles & Personal Property – An inventory of significant personal assets such as vehicles, boats, jewelry, artwork, collections, and valuable household items. Provide titles or registrations for vehicles and a date-of-death valuation (e.g., Kelley Blue Book printout for cars). For high-value personal items or collections, include appraisal reports or insurance rider schedules to substantiate their value. (General household goods can be listed in aggregate with a reasonable estimate.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Notes Receivable & Debts Owed to Decedent – Copies of any promissory notes, mortgages, or loan agreements where the decedent was the lender/creditor. Include the outstanding balance (principal and interest) as of date of death and the date of last payment. These documents support values on Schedule C (mortgages, notes, and cash owed to the decedent).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jointly Owned Assets – For any property the decedent owned jointly with others (e.g., joint tenancy real estate, joint bank accounts): provide the documentation (deeds, account statements, etc.) showing joint ownership. Also gather any evidence of contributions by the other owner(s) (who paid for the asset) to determine the portion includible in the estate. List the name, relationship, and SSN of each surviving co-owner. (Jointly owned property is reported on Schedule E; generally, 100% of non-spousal joint property is included unless proof of co-owner contributions, and 50% for most spousal joint property.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Miscellaneous Assets – Documentation for any other assets or rights not covered above. (Examples: cryptocurrency or digital assets – provide wallet statements and access/valuation info; intellectual property or royalties – provide contracts or statements of payments due; refunds or tax rebates owed to the decedent; interests in other estates or trusts the decedent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

was set to inherit; etc.) List each such asset with its value and provide relevant supporting documents.			
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(After compiling all asset information, you may prepare a separate **Asset Inventory Schedule** listing each asset and its date-of-death value. The **Total Gross Estate** value can then be calculated from this inventory to enter on Form 706 (Part 5) and Form OR-706.)

4. Deductions – Expenses, Debts, and Liabilities (Schedules J & K)

Instructions: Gather records of all allowable **deductions** that will reduce the gross estate. This includes funeral and burial costs, costs of administering the estate, and debts or claims against the estate. Clear documentation is required for each deductible expense or debt to support entries on **Schedule J (Funeral and Administration Expenses)** and **Schedule K (Debts, Mortgages, and Liens)** of Form 706. (Oregon’s estate tax return also allows similar deductions for debts and expenses.)

Required Document/Information	Yes	No	N/A
Funeral & Burial Receipts – Invoices or receipts for all funeral-related expenses paid by the estate (funeral home, cemetery, cremation, burial plot, gravestone, transportation, obituary, flowers, memorial service, etc.). (Needed to claim the funeral expense deduction on Schedule J.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Administrative Expense Records – Invoices or statements for costs of administering the estate (to be deducted on Schedule J). This includes: executor’s fees (commission agreement or calculation), attorney fees (legal bills for probate/tax services), accountant/CPA fees (tax preparation or accounting services), appraisal fees (for estate asset valuations), and other costs (court filing fees, postage, insurance, property maintenance, storage, travel, etc. paid by the estate).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Outstanding Debt Statements – Documentation of all debts owed by the decedent at death (for Schedule K). Include the most recent statements or bills showing balances as of the date of death for: Mortgages or home equity loans (attach lender’s payoff statement or loan coupon with balance), personal loans or notes (copies of promissory notes with remaining balance and last payment date), credit card balances (final credit card statements), unpaid medical bills or long-term care bills, unpaid income taxes or property taxes, and any other outstanding bills.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contingent or Disputed Claims – If there are any pending lawsuits or creditor claims against the estate, provide copies of claim filings, lawsuits, or correspondence that detail these potential liabilities . (These may be deductible on Schedule K if the estate will be obligated to pay them.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Losses During Estate Administration – If any property of the estate was lost, damaged, or stolen during the administration period (after the decedent’s death and before distribution), provide documentation such as insurance claim forms, police reports, or repair estimates. (Casualty or theft losses during administration can be deducted on Schedule L, if not covered by insurance.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

5. Transfers, Trusts, and Lifetime Gifts (Schedules G & H)

Instructions: Provide information on any **transfers of assets or interests** the decedent made before death that might affect the estate tax return. This includes copies of lifetime **gift tax returns**, details on large gifts, and documents for any trusts or other arrangements where the decedent had certain powers or

interests. This information is needed to complete **Schedule G (Transfers During Decedent's Life)** and **Schedule H (Powers of Appointment)**, ensuring the estate is properly accounting for items like recent large gifts, assets transferred to trusts, life insurance moved out of the estate, or any powers that bring property into the taxable estate.

Required Document/Information	Yes	No	N/A
Gift Tax Returns (Form 709) – Copies of all federal gift tax returns ever filed by the decedent (especially for gifts made after 1976). (These show lifetime taxable gifts, any gift tax paid, and any allocation of GST exemption. They are needed to compute the adjusted taxable gifts and tax credits on Form 706 Part 2.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
List of Significant Lifetime Gifts – A schedule of any major gifts made by the decedent, particularly in the last 3 years of life. For each gift, include the date, recipient, description, and value. (While true lifetime gifts are generally not part of the gross estate, this helps identify gifts that may need to be disclosed or that might fall under special rules – e.g., gifts of life insurance within 3 years of death, or large gifts requiring allocation of GST exemption.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trust Instruments (Decedent as Grantor) – Copies of trust agreements for any trusts the decedent established (revocable living trusts, irrevocable trusts like life insurance trusts, charitable trusts, etc.). (These are needed to determine if the assets in those trusts must be included in the estate – e.g., if the decedent retained any interest or control – and to gather information for reporting or for marital/charitable deductions.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trust Instruments (Decedent as Beneficiary or Power Holder) – Copies of documents for any trust or estate created by someone else in which the decedent had a beneficial interest or a general power of appointment. (If the decedent had the power to direct the distribution of trust assets or was receiving income, those assets might be included in the estate via Schedule H or G. For example, provide the will/trust of a predeceased spouse if the decedent was beneficiary of a QTIP trust or had a power over those assets.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Life Insurance Policy Transfers – If the decedent transferred ownership of a life insurance policy on their life to another individual or trust within 3 years of death, provide details and documents (e.g., assignment forms or gift statements). (Even though the policy was transferred, the death benefit is still includible in the estate if the transfer occurred within 3 years of death.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Retained Life Estates or Powers – Documentation of any arrangement where the decedent transferred property but retained a right to income or use of the property. Example: a deed transferring a house to someone else while reserving a life estate for the decedent to live there, or a trust where the decedent kept rights to income or control. (These transfers are included in the estate under IRC §2036 or §2038 and must be reported on Schedule G.) Provide copies of relevant deeds or trust clauses.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Prior QTIP Trust from Predeceased Spouse – If the decedent was a beneficiary of a QTIP marital trust (from a spouse who died earlier) and is now deceased, obtain the value of that trust at the decedent's date of death and a copy of the trust document. (The assets of that trust are includible in this estate under IRC §2044; report on Schedule G. The trust instrument will be needed to confirm its terms for marital deduction and to compute taxes or allocate GST exemption for those assets.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

6. Marital and Charitable Deductions (Schedules M & O)

Instructions: Identify all transfers of assets to the **surviving spouse** and to **charitable organizations**. These transfers can usually be deducted in full, but proper documentation is required to claim these deductions on **Schedule M (Marital Deduction)** and **Schedule O (Charitable Deduction)** of Form 706. Oregon's estate tax also allows these deductions. In this section, gather documents that verify the recipients and terms of these transfers, such as will or trust excerpts and beneficiary designations.

Surviving Spouse Details (Fill in if applicable):

- **Surviving Spouse's Name:** _____
- **Surviving Spouse's SSN:** _____
- **Spouse's Citizenship:** ☐ U.S. citizen ☐ Not a U.S. citizen (if not U.S. citizen, a qualified trust is required for marital deduction – see QDOT below)

Required Document/Information	Yes	No	N/A
Will/Trust Sections – Spouse's Inheritance – Copy of the portions of the will or trust showing any assets or percentage of the estate passing to the surviving spouse. (This identifies which assets qualify for the marital deduction. If assets pass through a trust for the spouse, ensure the terms meet marital deduction requirements – e.g., spouse's exclusive rights to income or principal.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
QDOT Trust Document (if applicable) – If the surviving spouse is not a U.S. citizen and assets are passing to a Qualified Domestic Trust (QDOT) for that spouse, provide the QDOT trust agreement. (The trust must meet specific IRS requirements for the marital deduction. The trust document will be reviewed to ensure it qualifies so the marital deduction can be claimed.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Charitable Bequest Listing – A schedule of all beneficiaries that are charitable organizations, as named in the will or trust. Include for each charity: full name, address, and taxpayer ID if available, and the amount or specific assets they are designated to receive. (This information is needed for Schedule O to claim the charitable deduction for these bequests. Attach documentation of the organization's tax-exempt status if available, such as an IRS determination letter or the charity's EIN confirmation.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Charitable Trust Documents – If any charitable remainder trusts or similar split-interest trusts are established by the will or trust (e.g., a trust paying income to an individual and remainder to a charity), provide the trust instrument. (This is necessary to calculate the deductible portion of the transfer on Schedule O and ensure the trust qualifies under IRS rules.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7. Tax Computation and Credits (Federal Part 2 & Oregon Tax)

Instructions: This section ensures you provide the necessary information to complete Part 2 of Form 706 (Tax Computation) and the equivalent section of Oregon's estate return. Gather documents related to prior tax filings and payments that could affect the Estate's tax calculation.

Required Document/Information	Yes	No	N/A
Federal Gift Tax Returns (Form 709) – (If not already provided in Section 5) Copies of all gift tax returns filed by the decedent. (These are needed to compute the decedent's adjusted taxable gifts and confirm how much of the lifetime exclusion was used. They also show any gift tax paid, which is used in Part 2 of Form 706 to calculate tax credits and may be added to the gross estate if paid within 3 years of death.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
State Estate/Inheritance Tax Returns & Receipts – If the estate is subject to Oregon estate tax (or any other state's death tax), provide a copy of the state estate tax return (Form OR-706 in Oregon) and any proof of tax payment. (The federal Form 706 allows a deduction for state death taxes paid – you will enter the amount on Schedule P. Conversely, ensure the federal return is attached to the Oregon return as required.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foreign Death Tax Documentation – If the decedent owned property in a foreign country and that property was subject to a foreign death tax, provide Form 706-CE (Certification of Payment of Foreign Death Tax) or other official evidence of the foreign tax paid. (This allows you to claim a foreign death tax credit on Form 706, avoiding double taxation of those assets.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Prior Transfer (Pre-Inherited Property) Info – If the decedent inherited assets from someone else who died within the last 10 years (and those assets are now in this estate), provide a copy of that person's estate tax return (Form 706) or other proof of the estate tax paid on those assets. (This may qualify the estate for a credit for tax on prior transfers on Schedule Q, which reduces the estate tax due.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Special Election Statements – If the estate plans to make any special elections, prepare the required statements and supporting documents: e.g., Alternate Valuation (IRC §2032) – a statement and schedule of asset values 6 months after death; Special-Use Valuation (IRC §2032A) for farm or business real estate – complete IRS Schedule A-1 and gather signed agreements from heirs; Installment Payment of Estate Tax (IRC §6166) – a written notice of election with details about the business interest and proposed payment plan. (These documents must be attached to Form 706 if such elections are made.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Extension or Early Filing Documentation – If an extension of time to file or pay was requested (Form 4768) and approved, include a copy of the extension approval. If any estate tax was paid early or will be paid with an extension, have copies of the payment voucher or receipt. (While not strictly a part of the return preparation, these help track compliance with deadlines and payments; Oregon also requires payment within 12 months or will assess interest.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

8. Generation-Skipping Transfer (GST) Tax (Part 3 & Schedule R)

Instructions: If any portion of the estate may be subject to **Generation-Skipping Transfer tax** – typically, transfers to grandchildren or more remote descendants (or to certain trusts for their benefit) – collect the information needed for **Form 706, Part 3 and Schedule R**. Even if no GST tax is due (because of exemptions), you must allocate the decedent's GST exemption to applicable transfers. This section helps identify skip-person transfers and compile the data required for proper GST reporting.

Required Document/Information	Yes	No	N/A
List of “Skip Person” Beneficiaries – Identify all beneficiaries who are skip persons (generally, the decedent’s grandchildren or anyone more than 37½ years younger than the decedent, excluding the decedent’s own children). Provide a list of such individuals, including their names, relationships to the decedent, and the assets or amounts they are inheriting. (This will be used to determine which transfers are subject to GST tax or need GST exemption allocation.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Generation-Skipping Trusts – If any assets are passing into a trust that will benefit skip persons (for example, a trust that skips the children’s generation and benefits grandchildren), provide the trust document and the trust’s Tax ID (EIN). (This information is needed to properly allocate GST exemption on Schedule R and to possibly prepare a Schedule R-1 for any such trusts.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Small-Value Trust Gifts – If the decedent made any small gifts to trusts (under the annual gift tax exclusion) that did not require filing a gift tax return, provide details (trust name, date, amount). (Even though these gifts weren’t reported for gift tax, they might have GST implications and may require allocation of GST exemption on the estate’s return.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
GST Tax Calculation Data – (If it appears GST tax will be due.) Calculate the amount of the decedent’s GST exemption available (usually equal to the estate tax exemption, minus any used via lifetime gifts). Plan how to allocate this exemption to cover the skip transfers identified above. If, after allocation, any transfer remains partially taxable for GST, determine the taxable amount and the GST tax due (flat 40%). (No separate documents are required here, but thorough calculations and possibly worksheets should be prepared for completing Schedule R. Attach any such calculation worksheet if needed for clarity.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

9. Required Supporting Documents and Final Attachments

Instructions: As a final step, ensure you have all **supporting documents** ready to submit with the estate tax returns or to retain in the file. The IRS (and Oregon DOR) require certain documents to be attached to the returns. Use this checklist to verify that you’ve included all necessary attachments and have organized documentation for potential review or audit.

Documents for Attachment to Include with Returns	Yes	No	N/A
Certified Death Certificate – Must be attached to Form 706 (and to Oregon Form OR-706) as proof of the decedent’s death and date of death.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Certified Will (and Codicils) – Attach a copy of the decedent’s will and any codicils. (This helps verify the estate’s distribution for marital/charitable deductions and other provisions. Oregon also typically requires a copy of the will.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Court Order Appointing Executor – Attach a copy of the executor’s appointment document (Letters Testamentary or Administration) to establish the authority of the signer of the returns.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 712 (Life Insurance) – Attach Form 712 for each life insurance policy on the decedent’s life (as gathered in Section 3). (Required by the IRS to substantiate the value of insurance included in the estate.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Appraisal Reports – Attach copies of all relevant appraisals and valuation reports obtained for the estate (real estate appraisals, business valuations, independent appraisals for artwork, jewelry, collections, etc.). (These support the values reported on the return and are often required for high-value or hard-to-value assets.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Financial Account Statements (Key Accounts) – It is recommended to include statements for major bank, brokerage, or retirement accounts as of the date of death. (While not strictly required, these can help the IRS verify values on Schedules B and C. At a minimum, retain them for your records.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Federal Gift Tax Returns (Form 709) – Attach copies of any gift tax returns filed by the decedent (as provided in Section 5/7). (The IRS often cross-verifies these with Form 706 to confirm lifetime gift reporting and DSUE calculations.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Prior Estate Tax Returns for Credits – If claiming credit for tax on prior transfers or using a predeceased spouse's DSUE, attach copies of the relevant prior Form 706 returns (from which assets were inherited or DSUE was obtained).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
State Estate Tax Return – If filing an Oregon estate tax return (Form OR-706) due to the estate value > \$1M, attach a complete copy of the filed federal Form 706 (including all schedules and attachments) to the Oregon return. Also include a copy of any Oregon estate tax payment voucher or receipt if payment has been made.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foreign Tax Certification – If claiming a foreign death tax credit, attach the certified Form 706-CE or other evidence of foreign tax payment (as noted in Section 7).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Disclaimers – If any beneficiaries executed a disclaimer (refused an inheritance) or if the decedent had disclaimed any assets from someone else's estate, attach copies of the signed disclaimer documents. (These may affect the estate's distributions and tax calculations.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Special Election Statements – Attach any statements or agreements for special elections made (as prepared in Section 7): e.g., Alternate Valuation, Special-Use Valuation (include Schedule A-1 and agreements signed by heirs), or Section 6166 installment payment (include the notice of election and agreement to lien provisions).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 2848 (Power of Attorney) – If you are using a representative for tax matters (from Section 2), attach the signed Form 2848 to authorize the IRS and Oregon DOR to communicate with them.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Extension Approval (if applicable) – If an extension to file or pay was granted by the IRS or Oregon DOR, attach a copy of the extension approval letter. Also attach any proof of tax payment made with an extension or prior to filing (e.g., a copy of the payment voucher or canceled check).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7. Final 1040 and any 1041 Fiduciary Returns

Instructions: If you are separately engaging Pacific Northwest Tax Service to prepare the Decedent's final 1040 and state personal returns, and/or any 1041 Fiduciary returns for the Estate, please complete separate Tax Organizers as needed. Otherwise please include copies of these returns with the information you provide to us.

Documents to Provide	Yes	No	N/A
Final 1040 and state tax returns of the Decedent	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Form 2848 for the Decedent – Include an original signed copy of IRS Form 2848 Power of Attorney and Declaration of Representative . We need this form to access IRS wage and income statements of the Decedent in order to verify we have obtained tax documents for all accounts held by the Decedent.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IRS Form 56 – Include a copy of IRS Form 56, Notice Concerning Fiduciary Relationship . If you have not yet completed and sent a copy of Form 56 to the IRS, you should do so immediately.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

8. EXTENSIONS

Extension of Time to File IRS Form 706 (Form 4868, Sect 6081)

You may request a 6-month extension of time to file by mailing [Form 4868](#) to the IRS and to the Oregon, as applicable, on or before the original due date of the return. An extension of time to file does not give you more time to pay.

Extension of Time to Pay (IRS Form 4868, Sect 6161): You should remit any amount owed by the due date of the return with your timely filed [Form 4868](#). If the Estate qualifies under reasonable cause provisions, it may qualify for an extension of time to pay by completing Section 6161 of Form 4868 and includes the required explanatory statement. See [Form 4868 instructions](#) for further information.

OREGON Form OR-706 Extension

Use [OR-706-EXT](#) and complete Part 4 to apply for an extension of time to file Form OR-706. If the Estate is also requesting an extension of time to pay, you should also complete Part 5.

9. TERMS OF ENGAGEMENT

Thank you for choosing Pacific Northwest Tax Service to assist you with your Form 706 tax preparation. This letter confirms the terms of our engagement with you and outlines the nature and extent of the services we will provide.

We will prepare Form 706 and accompanying schedules. We will depend on you to provide the information we need to prepare complete and accurate returns. We may ask you to clarify some items but will not audit or otherwise verify the data you submit.

Payment of Retainer

Payment of a non-refundable retainer is required at the earlier of:

1. The date you schedule your appointment, or
2. The date you deliver this tax organizer and/or other documents to us.

Amount of Retainer

The amount of the retainer is \$3,000.

Tax Return Preparation Procedures

To help ensure we deliver you with the best possible service, it is important that you understand the procedures involved in the preparation of your return which are as follows:

Step 1. Information collection

We ask you complete this tax organizer and deliver documents to us at least one week prior to your scheduled tax preparation appointment. You may deliver documents to us by dropping them off at our offices, by uploading them to our SecureFilePro portal system or by mail/delivery service.

Step 2. Analysis and preparation

Prior to your tax appointment, we will review and analyze the tax documents and other information you have provided to us. Our staff will contact you via email or phone to request additional information or documentation that we need, and to ask questions to clarify the information we already have. Please provide any requested documents or information as quickly as you can. If you cannot deliver the requested information before your appointment, we may need to reschedule your appointment.

Step 3. Tax Return Appointment

At your appointment, you and your tax preparer will be able to:

- Ask and receive answers to any questions either of you might have.
- Review your completed tax return.
- Make any necessary corrections to your return.
- Review tax preparation invoice and make payment.

You should carefully review your return and notify your preparer of any required changes you believe should be made. It is especially important to advise your preparer of incorrect names, addresses, tax identification numbers, or bank routing and account numbers. You should also ensure that income and deduction amounts seem accurate.

Step 4. Payment of Balance of Tax Preparation Fees

Your tax preparation bill must be paid before we finalize printing and assembly of your return.

1. Online payments. We can send an electronic invoice to you via Authorize.net.
2. Phone our offices with your credit or debit card.
3. In person at our offices with debit or credit card.

Step 5. Signing Your Return

Form 706 must be paper filed.

Step 6: Delivery of tax return & return of original documents

We will upload an electronic copy of your return to your secure portal. Please let your tax preparer know if you want a paper copy of your return. The additional cost of a paper printout is \$50.

If you deliver paper tax documents to our offices, you will be able to pick your documents up after your tax return has been electronically filed and accepted by IRS and state. Our front desk staff will contact you via phone, e-mail and/or text message to notify you paperwork is ready for pickup. You can stop by our offices during normal business hours to pick up your documents. Any documents not picked up within 4 years will be destroyed.

Accounting Services

Pacific Northwest Tax Service offers bookkeeping, accounting, and payroll services for small business. These services are offered separately from our tax preparation services and are not included in the cost of preparing your return. The hourly rate for bookkeeping and payroll is \$125/hour outside of tax season and \$350/hour during the tax season. Complex accounting services performed by our senior accounting staff or CPA, are billed at a rate of **\$500/hour**. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for you to clarify some of the information you submit. We will, of course, inform you of any material errors, fraud, or other illegal acts we discover.

Unclear Law

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will adopt, on your behalf, the reasonable alternative that you select.

Penalties for Late Payment of Tax

You are solely responsible for making timely payment of taxes owed by the Estate. The law imposes penalties when taxpayers underpay or make late payment of their tax liabilities (amounts owed).

Filing Deadlines and Extensions

IRS - The filing deadline for Form 706 is 9 months following the date of death of the Decedent.

Oregon – The filing deadline for Oregon Form OR-706 is 12 months following the date of death.

Pricing

The hourly rate for consulting, preparation, review and assembly of Form 706 and Oregon Form OR-706 is **\$350**. You can minimize the amount of time needed to complete the return(s) by completing this organizer and by providing complete and accurate information in a timely manner.

Return and retention of original documents

We will return your original records to you at the end of this engagement. You should securely store these records along with all supporting documents, canceled checks, credit card statements, etc., as these items may later be needed to prove the completeness or accuracy of your return. We will retain copies of your returns, attachments and other required documents for a minimum of 4 years, after which these documents will be destroyed.

End of Engagement

Our engagement to prepare Form 706/OR Form OR-706 will conclude with the delivery of the completed returns to. You will be solely responsible for filing the returns with the appropriate taxing authorities. We will not mail paper returns to the government for you. Review all tax-return documents carefully before signing them.

Identity theft alert and use of secure portal

The IRS strongly advises all taxpayers to avoid sending valuable personal information via email. Cyber-thieves routinely target tax return preparers, banks, medical offices, and other businesses that store confidential information that can be used to steal your identity. We are committed to the protection of your information and therefore maintain the following policies for security reasons:

1. We will not email copies of your tax return to you, and we strongly advise that you do not email your valuable information to your tax preparer.
2. Instead, we request that you use our SecureFilePro cloud-based portal. The portal allows you to send and receive information in a secure environment. Information on how to use the portal is found on our website at www.pnwtax.com. Click on the User Instructions link in the upper left corner of the landing page. Your tax preparer will set up Portal access for you at your request.
3. Please note, we do not mail copies of returns.

Payment of Retainer

Please indicate which of the following is true:

- ☐ I have already paid the required retainer.
- ☐ I am including the required \$3,000 retainer with this Organizer.

If you include the required retainer with this organizer, you can provide credit/debit card information below.

- ☐ Please charge \$3,000 to my credit card/debit card.

_____	_____	_____	_____
Name on card	Credit Card #		
_____	_____	_____	_____
Billing street address	Zip	Exp date	CV code

Authorized Signature			

Affirmation and acceptance of terms

To affirm that this letter correctly summarizes your understanding of the arrangements for this work, please sign this letter in the space indicated and return it to us.

_____	_____	_____
Name of Estate Executor/Administrator	Signature	Date