

DAVID C. BRYANT CERTIFIED PUBLIC ACCOUNTANT

2025 TAX PREPARATION CHECKLIST FOR ESTATE & TRUST RETURNS

PLEASE BRING ALL OF THE FOLLOWING WITH YOU:

GENERAL INFORMATION

- _____ 1. **EMPLOYER IDENTIFICATION NUMBER (EIN) ASSIGNATION LETTER**
(Must include the name & address. An EIN can be applied for online or by faxing form SS-4 to the IRS.)
- _____ 2. **NAME & TITLE OF FIDUCIARY** - LETTERS OF ADMINISTRATION IF AN ESTATE
- _____ 3. **DATE ENTITY CREATED** - DATE OF DECEDENT'S DEATH IF AN ESTATE
- _____ 4. **NAME, SOCIAL SECURITY NUMBER, ADDRESS, & DATE OF BIRTH FOR EACH BENEFICIARY**
- _____ 5. **DISTRIBUTIONS TO BENEFICIARIES**
- _____ 6. **TRUSTS: TYPE OF ENTITY** (Simple, Complex, or Grantor)
- _____ 7. **TRUSTS: COPY OF TRUST INSTRUMENT INCLUDING ANY AMENDMENTS**
- _____ 8. **ESTATES: COPY OF DECEDENT'S WILL**
- _____ 9. **ESTATES: DEATH CERTIFICATE OF DECEDENT**
- _____ 10. **ESTATES: FINAL ACCOUNTING**

INCOME

- _____ 1. **INTEREST INCOME** - TAXABLE & TAX-EXEMPT
- _____ 2. **DIVIDENDS**
- _____ 3. **BUSINESS INCOME**
- _____ 4. **SALE OF SECURITIES**
- _____ 5. **SALE OF PROPERTY** (Other than securities.)
- _____ 6. **RENTAL INCOME**
- _____ 7. **ANY OTHER INCOME**

DEDUCTIONS

- _____ 1. **INTEREST EXPENSE**
- _____ 2. **REAL ESTATE TAXES**
- _____ 3. **FIDUCIARY FEES**
- _____ 4. **ATTORNEY, ACCOUNTANT, & RETURN PREPARER FEES** (Please separate out.)
- _____ 5. **CHARITABLE DEDUCTIONS MADE UNDER THE TERMS OF THE WILL OR TRUST AGREEMENT**
- _____ 6. **FOREIGN TAXES**
- _____ 7. **ANY OTHER DEDUCTIONS**