

# **Basis Consistency**

## **Form 706 and 8971 Samples**

by  
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**Heckerling Institute on Estate Planning  
2017**

# Table of Contents

## 706 and 8971

DOD Value .....	1
Alternate Value.....	29
All Cash.....	43
Supplemental .....	52

**8971**  
**(DOD Value)**

**United States Estate (and Generation-Skipping Transfer) Tax Return**  
 ▶ Estate of a citizen or resident of the United States (see instructions).  
 To be filed for decedents dying after December 31, 2012.

OMB No. 1545-0015

<b>Part 1. - Decedent and Executor</b>	<b>1a</b> Decedent's first name and middle initial (and maiden name, if any)	<b>1b</b> Decedent's last name <b>8971</b>	<b>2</b> Decedent's Social Security No. <b>111-22-3333</b>		
	<b>3a</b> City, town, or post office; county; state or province; country; and ZIP foreign postal code. <b>, PA</b>	<b>3b</b> Year domicile established	<b>4</b> Date of birth	<b>5</b> Date of death <b>01-01-2016</b>	
	<b>6a</b> Name of executor (see instructions) <b>Executor</b>	<b>6b</b> Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code) and phone no.  Phone no.			
	<b>6c</b> Executor's social security number (see instructions) <b>25-9999999</b>				
	<b>6d</b> If there are multiple executors, check here <input type="checkbox"/> and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors.				
	<b>7a</b> Name and location of court where will was probated or estate administered			<b>7b</b> Case number	
	<b>8</b> If decedent died testate, check here <input checked="" type="checkbox"/> and attach a certified copy of the will.		<b>9</b> If you extended the time to file this Form 706, check here <input type="checkbox"/>		
	<b>10</b> If Schedule R-1 is attached, check here <input type="checkbox"/>		<b>11</b> If estimating value of assets included in gross estate on line 1 pursuant to the special rule of Reg. section 20.2010-2T(a) (7)(ii), check here <input type="checkbox"/>		

<b>Part 2. - Tax Computation</b>	<b>1</b> Total gross estate less exclusion (from Part 5, Recapitulation, item 13).....	<b>1</b>	<b>23,067,430.00</b>
	<b>2</b> Total allowable deductions (from Part 5, Recapitulation, item 24)).....	<b>2</b>	<b>350,000.00</b>
	<b>3a</b> Tentative taxable estate (subtract line 2 from line 1).....	<b>3 a</b>	<b>22,717,430.00</b>
	<b>b</b> Deduction for state death taxes.....	<b>b</b>	
	<b>c</b> Taxable estate (subtract line 3b from line 3a).....	<b>c</b>	<b>22,717,430.00</b>
	<b>4</b> Adjusted taxable gifts (see instructions).....	<b>4</b>	
	<b>5</b> Add lines 3c and 4.....	<b>5</b>	<b>22,717,430.00</b>
	<b>6</b> Tentative tax on the amount on line 5 from Table A in the instructions.....	<b>6</b>	<b>9,032,772.00</b>
	<b>7</b> Total gift tax paid or payable (see instructions).....	<b>7</b>	
	<b>8</b> Gross estate tax (subtract line 7 from line 6).....	<b>8</b>	<b>9,032,772.00</b>
	<b>9a</b> Basic exclusion amount.....	<b>9a</b>	<b>5,450,000.00</b>
	<b>9b</b> Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6 - Portability of Deceased Spousal Unused Exclusion).....	<b>9b</b>	
	<b>9c</b> Applicable exclusion amount (add lines 9a and 9b).....	<b>9c</b>	<b>5,450,000.00</b>
	<b>9d</b> Applicable credit amount (tentative tax on the amount in 9c from Table A in the instructions).....	<b>9d</b>	<b>2,125,800.00</b>
	<b>10</b> Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.).....	<b>10</b>	
	<b>11</b> Allowable unified credit (applicable credit amount) (subtract line 10 from line 9d).....	<b>11</b>	<b>2,125,800.00</b>
	<b>12</b> Subtract line 11 from line 8 (but do not enter less than zero).....	<b>12</b>	<b>6,906,972.00</b>
	<b>13</b> Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.).....	<b>13</b>	<b>0.00</b>
	<b>14</b> Credit for tax on prior transfers (from Schedule Q).....	<b>14</b>	<b>0.00</b>
	<b>15</b> Total credits (add lines 13 and 14).....	<b>15</b>	<b>0.00</b>
<b>16</b> Net estate tax (subtract line 15 from line 12).....	<b>16</b>	<b>6,906,972.00</b>	
<b>17</b> Generation-skipping transfer (GST) taxes (from Schedule R, Part 2, line 10).....	<b>17</b>	<b>0.00</b>	
<b>18</b> Total transfer taxes (add lines 16 and 17).....	<b>18</b>	<b>6,906,972.00</b>	
<b>19</b> Prior payments. Explain in an attached statement.....	<b>19</b>		
<b>20</b> Balance due (or overpayment) (subtract line 19 from line 18).....	<b>20</b>	<b>6,906,972.00</b>	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	<b>Signature of executor</b> <b>Executor</b>	<b>Date</b>			
	<b>Signature of executor</b>	<b>Date</b>			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

Estate of: **8971 01/01/2016** Decedent's Social Security Number **111-22-3333**

**Part 3 -- Elections by the Executor**

**Note.** For information on electing portability of the decedent's DSUE amount, including how to opt out of the election, see Section A of Part 6-Portability of Deceased Spousal Unused Exclusion.  
**Note.** Some of these elections may require the posting of bonds or liens.

	Yes	No
<i>Please check the "Yes" or "No" box for each question (see instructions).</i>		
1 Do you elect alternate valuation? .....		<b>X</b>
2 Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1 .....		
3 Do you elect to pay the taxes in installments as described in section 6166?..... If "Yes," you must attach the additional information described in the instructions. <b>Note. By electing section 6166, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien.</b>		
4 Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in section 6163?.....		

**Part 4 -- General Information** (Note. Please attach the necessary supplemental documents. You must attach the death certificate.) (see instructions).

Authorization to receive confidential tax information under Regs. sec. 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate:

Name of representative (print or type) \_\_\_\_\_ State \_\_\_\_\_ Address (number, street, and room or suite no., city, state, and ZIP code) \_\_\_\_\_

I declare that I am the  attorney/  certified public accountant/  enrolled agent (check the applicable box) for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.

Signature \_\_\_\_\_ CAF number \_\_\_\_\_ Date \_\_\_\_\_ Telephone number \_\_\_\_\_

1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).

2 Decedent's business or occupation. If retired, check here  and state decedent's former business or occupation.

3a Marital status of the decedent at time of death:  
 Married  Widow/widower  Single  Legally separated  Divorced

3b For all prior marriages, list the name and SSN of the former spouse, the date the marriage ended, and whether the marriage ended by annulment, divorce, or death. Attach additional statements of the same size if necessary.

4a Surviving spouse's name **SpouseLast** 4b Social security number 4c Amount received (see instructions) **5,031,506.24**

5 Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)
1 <b>Beny 1</b>	<b>Requested</b>	<b>Grandmother</b>	<b>3,897,672.91</b>
2 <b>Beny 2</b>	<b>unknown</b>		<b>304,842.69</b>
3 <b>Beny 3</b>	<b>Not Required</b>		<b>1,047,672.91</b>
4 <b>Beny 4</b>	<b>456-78-9123</b>		<b>781,006.24</b>
5 <b>Credit Shelter Trust</b>	<b>25-1234567</b>	<b>Credit Shelter Trust</b>	<b>5,450,000.00</b>

All unascertainable beneficiaries and those who receive less than \$5,000..... **Total..... 11,481,194.75**

If you answer "Yes" to any of the following questions, you must attach additional information as described.

	Yes	No
6 Is the estate filing a protective claim for refund? .....		
7 Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see instructions)? .....		
8a Have federal gift tax returns ever been filed? .....		
b Period(s) covered	c Internal Revenue office(s) where filed	
9a Was there any insurance on the decedent's life that is not included on the return as part of the gross estate? .....		
b Did the decedent own any insurance on the life of another that is not included in the gross estate? .....		

<b>Estate of: 8971 01/01/2016</b>	<b>Decedent's Social Security Number 111-22-3333</b>
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**Part 4 - General Information** (continued)

If you answer "Yes" to any of the following questions, you must attach additional information as described in the instructions.	Yes	No
<b>10</b> Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E .....		
<b>11a</b> Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation? .....		
<b>b</b> If "Yes," was the value of any interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions on reporting the total accumulated or effective discounts taken on Schedule F or G .....		
<b>12</b> Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038 (see the instructions)? If "Yes," you must complete and attach Schedule G" .....		
<b>13a</b> Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime? .....		
<b>b</b> Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship? .....		
<b>c</b> Was the decedent receiving income from a trust created after October 22, 1986 by a parent or grandparent? .....		
<b>d</b> If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).		
<b>e</b> Did decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in question 13a or 13b? .....		
<b>14</b> Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H.....		
<b>15</b> Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? .....		
<b>16</b> Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I .....		
<b>17</b> Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation .....		

**Part 5 - Recapitulation Note.** If estimating the value of one or more assets pursuant to the special rule of Reg. sec. 20.2010-2T(a)(7)(ii), enter on both lines 10 and 23 the amount noted in the instructions for the corresponding range of values. (See instructions for details.)

Item no.	Gross estate	Alternate value	Value at date of death
<b>1</b>	Schedule A — Real Estate .....	<b>1</b>	<b>800,000.00</b>
<b>2</b>	Schedule B — Stocks and Bonds .....	<b>2</b>	<b>11,954,200.00</b>
<b>3</b>	Schedule C — Mortgages, Notes, and Cash .....	<b>3</b>	<b>50,000.00</b>
<b>4</b>	Schedule D — Insurance on the Decedent's Life (attach Form(s) 712) .....	<b>4</b>	<b>250,000.00</b>
<b>5</b>	Schedule E — Jointly Owned Property (attach Form(s) 712 for life insurance) .....	<b>5</b>	<b>0.00</b>
<b>6</b>	Schedule F — Other Miscellaneous Property (attach Form(s) 712 for life insurance) .....	<b>6</b>	<b>13,230.00</b>
<b>7</b>	Schedule G — Transfers During Decedent's Life (attach Form(s) 712 for life insurance) .....	<b>7</b>	<b>10,000,000.00</b>
<b>8</b>	Schedule H — Powers of Appointment .....	<b>8</b>	<b>0.00</b>
<b>9</b>	Schedule I — Annuities .....	<b>9</b>	<b>0.00</b>
<b>10</b>	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii) .....	<b>10</b>	
<b>11</b>	Total gross estate (add items 1 through 10) .....	<b>11</b>	<b>23,067,430.00</b>
<b>12</b>	Schedule U — Qualified Conservation Easement Exclusion .....	<b>12</b>	
<b>13</b>	Total gross estate less exclusion (subtract item 12 from item 11). Enter here and on line 1 of Part 2 - Tax Computation .....	<b>13</b>	<b>23,067,430.00</b>

Item no.	Deductions	Amount	
<b>14</b>	Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims .....	<b>14</b>	
<b>15</b>	Schedule K — Debts of the Decedent .....	<b>15</b>	<b>0.00</b>
<b>16</b>	Schedule K — Mortgages and Liens .....	<b>16</b>	<b>100,000.00</b>
<b>17</b>	Total of items 14 through 16 .....	<b>17</b>	<b>100,000.00</b>
<b>18</b>	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Recapitulation) .....	<b>18</b>	<b>100,000.00</b>
<b>19</b>	Schedule L — Net Losses During Administration .....	<b>19</b>	<b>0.00</b>
<b>20</b>	Schedule L — Expenses Incurred in Administering Property Not Subject to Claims .....	<b>20</b>	<b>0.00</b>
<b>21</b>	Schedule M — Bequests, etc., to Surviving Spouse .....	<b>21</b>	<b>250,000.00</b>
<b>22</b>	Schedule O — Charitable, Public, and Similar Gifts and Bequests .....	<b>22</b>	<b>0.00</b>
<b>23</b>	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii) .....	<b>23</b>	
<b>24</b>	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2 of the Tax Computation .....	<b>24</b>	<b>350,000.00</b>

<b>Estate of:</b> 8971 01/01/2016	<b>Decedent's Social Security Number</b> 111-22-3333
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**Part 6—Portability of Deceased Spousal Unused Exclusion (DSUE)**

**Portability Election**

A decedent with a surviving spouse elects portability of the deceased spousal unused exclusion (DSUE) amount, if any, by completing and timely-filing this return. No further action is required to elect portability of the DSUE amount to allow the surviving spouse to use the decedent's DSUE amount.

**Section A. Opting Out of Portability**

The estate of a decedent with a surviving spouse may opt out of electing portability of the DSUE amount. Check here and do not complete Sections B and C of Part 6 only if the estate opts **NOT** to elect portability of the DSUE amount.

**Section B. QDOT**

Are any assets of the estate being transferred to a qualified domestic trust (QDOT)?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

If "Yes," the DSUE amount portable to a surviving spouse (calculated in Section C, below) is preliminary and shall be redetermined at the time of the final distribution or other taxable event imposing estate tax under section 2056A. See instructions for more details.

**Section C. DSUE Amount Portable TO the Surviving Spouse** (To be completed by the estate of a decedent making a portability election.)

Complete the following calculation to determine the DSUE amount that can be transferred to the surviving spouse.

1	Enter the amount from line 9c, Part 2 - Tax Computation.....	1	5,450,000.00
2	Reserved.....	2	
3	Enter the value of the cumulative lifetime gifts on which tax was paid or payable (see instructions).....	3	0.00
4	Add lines 1 and 3.....	4	5,450,000.00
5	Enter amount from line 10, Part 2 - Tax Computation.....	5	
6	Divide amount on line 5 by 40% (0.40) (do not enter less than zero).....	6	0.00
7	Subtract line 6 from line 4.....	7	5,450,000.00
8	Enter amount from line 5, Part 2 - Tax Computation.....	8	22,717,430.00
9	Subtract line 8 from line 7 (do not enter less than zero).....	9	0.00
10	DSUE amount portable to the surviving spouse (Enter the lesser of line 9 or line 9a, Part 2-Tax Computation)	10	0.00

**Section D. DSUE Amount Received FROM Predeceased Spouse(s)** (To be completed by the estate of a deceased surviving spouse with DSUE amount from predeceased spouse(s))

Provide the following information to determine the DSUE amount received from deceased spouses.

A	B	C		D	E	F	G
Name of Deceased Spouse (dates of death after December 31, 2010, only)	Date of Death (enter as mm/dd/vv)	Portability Election Made?		If "Yes," DSUE Amount Received from Spouse	DSUE Amount Applied by Decedent to Lifetime Gifts	Year of Form 709 Reporting Use of DSUE Amount Listed in col F	Remaining DSUE Amount, if any (subtract col. E from col. D)
		Yes	No				
<b>Part 1 — DSUE RECEIVED FROM LAST DECEASED SPOUSE</b>							
		<input type="checkbox"/>	<input type="checkbox"/>				
<b>Part 2 — DSUE RECEIVED FROM OTHER PREDECEASED SPOUSE(S) AND USED BY DECEDENT</b>							
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
Total (for all DSUE amounts from predeceased spouse(s) applied).....							

Add the amount from Part 1, column D and the total from Part 2, column E. Enter the result on line 9b, Part 2 - Tax Computation..... ▶

**Estate of:**  
**8971 01/01/2016**

**Decedent's Social Security Number**  
**111-22-3333**

**SCHEDULE A - Real Estate**

- For jointly owned property that must be disclosed on Schedule E, see instructions.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under section 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item Number	Description	Alternate valuation date	Alternate Value	Value at date of death
1	House #1 - Owned outright (See appraisal attached)			300,000.00
2	House #2 - Recourse debt (deducted on Schedule K-2)			300,000.00
3	House #3 - Non-recourse debt: Gross \$300,000 Debt \$100,000 ----- Taxable \$200,000			200,000.00
Total from continuation schedules (or additional sheets) attached to this schedule.....				
<b>TOTAL.</b> (Also enter on Part 5, Recapitulation, page 3, at item 1.) .....				<b>800,000.00</b>

Estate of:  
8971 01/01/2016

Decedent's Social Security Number  
111-22-3333

**SCHEDULE B - Stocks and Bonds**

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last four columns.

Item Number	Description including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP # or EIN, where applicable	Unit Value	Alternate valuation date	Alternate Value	Value at date of death
1	2,500 shares of Aardvark - Name changed to Zebra on 4/1/2016		100			250,000.00
2	1,000 shares of Apple		800			800,000.00
	Accrued dividend on Item 2 through date of death					4,200.00
3	Charles Schwab - See EVP report attached					600,000.00
4	500 shares of IBM		200			100,000.00
5	Morgan Stanley Account #12345 - See EVP report attached					400,000.00
6	TD Ameritrade - See EVP report attached					800,000.00
7	1,000,000 shares of ABC Business		5			5,000,000.00
8	XYZ Business					4,000,000.00
Total from continuation schedules (or additional sheets) attached to this schedule.....						
<b>TOTAL.</b> (Also enter on Part 5, Recapitulation, page 3, at item 2.) .....						<b>11,954,200.00</b>

**Estate of:**  
**8971 01/01/2016**

**Decedent's Social Security Number**  
**111-22-3333**

**SCHEDULE C - Mortgages, Notes, and Cash**

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item Number	Description	Alternate valuation date	Alternate Value	Value at date of death
1	Cash			50,000.00
Total from continuation schedules (or additional sheets) attached to this schedule.....				
<b>TOTAL.</b> (Also enter on Part 5, Recapitulation, page 3, at item 3.) .....				<b>50,000.00</b>

**Estate of:**  
**8971 01/01/2016**

**Decedent's Social Security Number**  
**111-22-3333**

**SCHEDULE D - Insurance on the Decedent's Life**

You must list all policies on the life of the decedent and attach a Form 712 for each policy.

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item Number	Description	Alternate valuation date	Alternate Value	Value at date of death
1	Life Insurance			250,000.00
Total from continuation schedules (or additional sheets) attached to this schedule.....				
<b>TOTAL.</b> (Also enter on Part 5, Recapitulation, page 3, at item 4.) .....				<b>250,000.00</b>

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size)

<b>Estate of:</b> <b>8971 01/01/2016</b>	<b>Decedent's Social Security Number</b> <b>111-22-3333</b>
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**SCHEDULE F - Other Miscellaneous Property Not Reportable Under Any Other Schedule**

(For jointly owned property that must be disclosed on Schedule E, see instructions.)  
(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

	<b>Yes</b>	<b>No</b>
<b>1</b> Did the decedent own any works of art, items, or any collections whose artistic or collectible value at date of death exceeded \$3,000?..... If "Yes," submit full details on this schedule and attach appraisals.	<input type="checkbox"/>	<input type="checkbox"/>
<b>2</b> Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death?..... If "Yes," submit full details on this schedule.	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b> Did the decedent at the time of death have, or have access to, a safe deposit box?..... If "Yes," state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.	<input type="checkbox"/>	<input type="checkbox"/>

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item Number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate Value	Value at date of death
	CUSIP # or EIN, where applicable			
<b>1</b>	<b>Art Work</b>			<b>3,000.00</b>
<b>2</b>	<b>Diamond Ring</b>			<b>10,000.00</b>
<b>3</b>	<b>Tangible: Chair</b>			<b>80.00</b>
<b>4</b>	<b>Tangible: Desk</b>			<b>150.00</b>
Total from continuation schedules (or additional sheets) attached to this schedule.....				
<b>TOTAL.</b> (Also enter on Part 5, Recapitulation, page 3, at item 6.) .....				<b>13,230.00</b>

<b>Estate of:</b> <b>8971 01/01/2016</b>	<b>Decedent's Social Security Number</b> <b>111-22-3333</b>
---	--

**SCHEDULE G - Transfers During Decedent's Life**

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item Number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate Value	Value at date of death
<b>A.</b>	Gift tax paid by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (section 2035(b)) .....	X X X X X X X		
<b>B.</b>	Transfers includible under section 2035(a), 2036, 2037, or 2038:  <b>See continuation schedule(s) attached</b>			
Total from continuation schedules (or additional sheets) attached to this schedule.....				<b>10,000,000.00</b>
<b>TOTAL.</b> (Also enter on Part 5, Recapitulation, page 3, at item 7.).....				<b>10,000,000.00</b>

**SCHEDULE H - Powers of Appointment**

(Include "5 and 5 lapsing" powers (section 2041(b)(2)) held by the decedent.)  
(If you elect section 2032A valuation, you must complete Schedule H and Schedule A-1.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item Number	Description	Alternate valuation date	Alternate Value	Value at date of death
	<b>None</b>			
Total from continuation schedules (or additional sheets) attached to this schedule.....				
<b>TOTAL.</b> (Also enter on Part 5, Recapitulation, page 3, at item 8.).....				

Estate of:  
8971 01/01/2016

Decedent's Social Security Number  
111-22-3333

**SCHEDULE G - Transfers During Decedent's Life**  
**(continued)**

Item Number	Description For securities, give CUSIP number.	Unit Value	Alternate valuation date	Alternate Value	Value at date of death
1	<p><b><u>Basis adjustment separately shown per Reg. 1.1014-4(a)(3). QTIP Marital Trust U/A Jane Q. Public</u></b></p> <p>Trust</p>				10,000,000.00
Total .....					10,000,000.00

**Estate of:**  
**8971 01/01/2016**

**Decedent's Social Security Number**  
**111-22-3333**

**SCHEDULE K - Debts of the Decedent, and Mortgages and Liens**

▶ Use Schedule PC to make a protective claim for refund due to an expense not currently deductible. For such a claim, report the expense on Schedule K but without a value in the last column.

	<b>Yes</b>	<b>No</b>
Are you aware of any actual or potential reimbursement to the estate for any debt of the decedent, mortgage, or lien claimed as a deduction on this schedule?.....	<input type="checkbox"/>	<input type="checkbox"/>
If "Yes," attach a statement describing the items subject to potential reimbursement. (see instructions)	<input type="checkbox"/>	<input type="checkbox"/>
Are any of the items on this schedule deductible under Reg. section 20.2053-4(b) and Reg. section 20.2053-4(c)?.....	<input type="checkbox"/>	<input type="checkbox"/>
If "Yes," attach a statement indicating the applicable provision and documenting the value of the claim.	<input type="checkbox"/>	<input type="checkbox"/>

Item Number	Debts of the Decedent - Creditor and nature of claim, and allowable death taxes	Amount
<b>None</b>		

Total from continuation schedules (or additional sheets) attached to this schedule.....

**TOTAL.** (Also enter on Part 5, Recapitulation, page 3, at item 15).....

Item Number	Mortgages and Liens - Description	Amount
<b>See continuation schedule(s) attached</b>		

Total from continuation schedules (or additional sheets) attached to this schedule.....

**TOTAL.** (Also enter on Part 5, Recapitulation, page 3, at item 16)..... **100,000.00**

**Estate of:**  
**8971 01/01/2016**

**Decedent's Social Security Number**  
**111-22-3333**

**SCHEDULE K2 - Mortgages and Liens**  
**(continued)**

Item Number	Mortgages and liens - Description	Amount
<b>1</b>	<b>House #2 - Recourse debt</b>	<b>100,000.00</b>
<b>Total .....</b>		<b>100,000.00</b>

Needs action  
 Residuary asset  
 D "Duplicate Reporting"

1. Variance: 706 - 8971

23,067,430.00    25,890,000.00    -2,822,570.00

706 Sched	Item Num	Name	Lot #	#	Benys	Cash	IRD	Exclude	Resid	Changed	Form 706	Form 8971	Variance
A	1	House #1		1	<input type="checkbox"/>	<input type="checkbox"/>	300,000.00	300,000.00	0.00				
A	2	House #2		1	<input type="checkbox"/>	<input type="checkbox"/>	300,000.00	300,000.00	0.00				
A	3	House #3		1	<input type="checkbox"/>	<input type="checkbox"/>	200,000.00	200,000.00	0.00				
<b>A</b>											800,000.00	800,000.00	0.00
B	1	Aardvark		1	<input type="checkbox"/>	<input type="checkbox"/>	250,000.00	250,000.00	0.00				
B	2	Apple		2	<input type="checkbox"/>	<input type="checkbox"/>	800,000.00	800,000.00	0.00				
B	2a	Apple			<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4,200.00		4,200.00
B	3	Charles Schwab		2	<input type="checkbox"/>	<input type="checkbox"/>	600,000.00	600,000.00	0.00				
B	4	IBM		1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	100,000.00	40,000.00	60,000.00
B	5	Morgan Stanley		1	<input type="checkbox"/>	<input type="checkbox"/>	400,000.00	400,000.00	0.00				
B	6	TD Ameritrade			<input type="checkbox"/>	<input type="checkbox"/>	800,000.00		800,000.00				
B	7	ABC Business		5	<input type="checkbox"/>	<input type="checkbox"/>	5,000,000.00	5,000,000.00	0.00				
B	8	XYZ Business		2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	4,000,000.00	8,000,000.00	-4,000,000.00
<b>B</b>											11,954,200.00	15,090,000.00	-3,135,800.00
C	1	Cash			<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	50,000.00		50,000.00
<b>C</b>											50,000.00		50,000.00
D	1	Life Insurance			<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	250,000.00		250,000.00
<b>D</b>											250,000.00		250,000.00
F	1	Art Work			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3,000.00		3,000.00
F	2	Diamond Ring			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10,000.00		10,000.00
F	3	Tangible: Chair			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	80.00		80.00
F	4	Tangible: Desk			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	150.00		150.00
<b>F</b>											13,230.00		13,230.00
G	1	Trust		2	<input type="checkbox"/>	<input type="checkbox"/>	10,000,000.00	10,000,000.00	0.00				
<b>G</b>											10,000,000.00	10,000,000.00	0.00
<b>TOTAL</b>											23,067,430.00	25,890,000.00	-2,822,570.00

Residuary asset  
 D "Duplicate Reporting"

2. Variance: 706 - 8971 (with sales history)

						11,890,000.00	25,890,000.00		
706 Sched	Item Num	Name	Lot #	Description	# Units	Form 706	Form 8971	Variance	
A	1	House #1		Owned outright (See		300,000.00	300,000.00		
				House #1		300,000.00	300,000.00	0.00	
A	2	House #2		Recourse debt		300,000.00	300,000.00		
				House #2		300,000.00	300,000.00	0.00	
A	3	House #3		Non-recourse debt:		200,000.00	200,000.00		
				House #3		200,000.00	200,000.00	0.00	
				<b>A</b>		800,000.00	800,000.00		
B	1	Aardvark		Name changed to	2,500.00	250,000.00	250,000.00		
				Aardvark	2,500.00	250,000.00	250,000.00	0.00	
B	2	Apple		Inventoried	1,000.00	800,000.00	800,000.00		
				Apple	1,000.00	800,000.00	800,000.00	0.00	
B	3	Charles Schwab		See EVP report		600,000.00	600,000.00		
				Charles Schwab		600,000.00	600,000.00	0.00	
B	4	IBM		Inventoried	500.00	100,000.00	40,000.00		
	4	IBM		Sold	-300.00	-60,000.00			
				IBM	200.00	40,000.00	40,000.00	0.00	
B	5	Morgan Stanley		See EVP report		400,000.00	400,000.00		
				Morgan Stanley Account #12345		400,000.00	400,000.00	0.00	
B	7	ABC Business		Inventoried	1,000,000.00	5,000,000.00	5,000,000.00		
				ABC Business	1,000,000.00	5,000,000.00	5,000,000.00	0.00	
B	8	XYZ Business		Inventoried		4,000,000.00	8,000,000.00 D		
				XYZ Business		4,000,000.00	8,000,000.00	-4,000,000.00	
				<b>B</b>		11,090,000.00	15,090,000.00		
G	1	Trust				10,000,000.00	10,000,000.00		
				Trust		10,000,000.00	10,000,000.00	0.00	
				<b>G</b>		10,000,000.00	10,000,000.00		
<b>Total</b>						21,890,000.00	25,890,000.00		

# Form 8971 SCHEDULE A

**For information only.  
Do Not File.**

"D" = "duplicate reporting"

**8971**

Sched Item #	Description	Beneficiary	Y/N	Valuation Date	Percent	Value
						<b>Grand total</b> <span style="background-color: black; color: white; padding: 2px;">26,790,000</span>
<b>A</b>						
1				<b>706 Units/Amount</b> →		<span style="border: 1px solid black; padding: 2px;">300,000</span>
	House #1 - Owned outright	Beny 1	Y	01/01/2016		300,000
						<span style="border: 1px solid black; padding: 2px;">300,000</span>
2				<b>706 Units/Amount</b> →		<span style="border: 1px solid black; padding: 2px;">300,000</span>
	House #2 - Recourse debt (deducted on	Beny 1	Y	01/01/2016		300,000
						<span style="border: 1px solid black; padding: 2px;">300,000</span>
3				<b>706 Units/Amount</b> →		<span style="border: 1px solid black; padding: 2px;">200,000</span>
	House #3 - Non-recourse debt:	Beny 1	Y	01/01/2016		300,000
						<span style="border: 1px solid black; padding: 2px;">300,000</span>
						<span style="background-color: black; color: white; padding: 2px;">900,000</span>
<b>B</b>						
1				<b>706 Units/Amount</b> →	<span style="border: 1px solid black; padding: 2px;">2,500.00000</span>	<span style="border: 1px solid black; padding: 2px;">250,000</span>
	2,500 shares of Aardvark - Name changed	Beny 1	N	01/01/2016		250,000
						<span style="border: 1px solid black; padding: 2px;">250,000</span>
2				<b>706 Units/Amount</b> →	<span style="border: 1px solid black; padding: 2px;">1,000.00000</span>	<span style="border: 1px solid black; padding: 2px;">800,000</span>
	500 shares of Apple	Beny 1	Y	01/01/2016	50.0000%	400,000
	500 shares of Apple	Beny 2	Y	01/01/2016	50.0000%	400,000
					100.0000%	<span style="border: 1px solid black; padding: 2px;">800,000</span>
3				<b>706 Units/Amount</b> →		<span style="border: 1px solid black; padding: 2px;">600,000</span>
	Charles Schwab - See EVP report attached	Beny 3	Y	01/01/2016	50.0000%	300,000
	Charles Schwab - See EVP report attached	Beny 4	Y	01/01/2016	50.0000%	300,000
					100.0000%	<span style="border: 1px solid black; padding: 2px;">600,000</span>
4				<b>706 Units/Amount</b> →	<span style="border: 1px solid black; padding: 2px;">500.00000</span>	<span style="border: 1px solid black; padding: 2px;">100,000</span>
	200 shares of IBM	Beny 1	Y	01/01/2016	40.0000%	40,000
					40.0000%	<span style="border: 1px solid black; padding: 2px;">40,000</span>
5				<b>706 Units/Amount</b> →		<span style="border: 1px solid black; padding: 2px;">400,000</span>
	Morgan Stanley Account #12345 - See EVP	Beny 1	Y	01/01/2016		400,000
						<span style="border: 1px solid black; padding: 2px;">400,000</span>

# Form 8971 SCHEDULE A

**For information only.  
Do Not File.**

"D" = "duplicate reporting"

**8971**

Sched Item #	Description	Beneficiary	Y/N	Valuation Date	Percent	Value
<b>Grand total</b>						<b>26,790,000</b>
<b>6</b>				<b>706 Units/Amount →</b>		<b>250,000</b>
	TD Ameritrade - Stock #1	Beny 3	Y	01/01/2016		250,000
	TD Ameritrade - Stock #2	Beny 4	Y	01/01/2016		550,000
						<b>800,000</b>
<b>7</b>				<b>706 Units/Amount →</b>	<b>1,000,000.00000</b>	<b>5,000,000</b>
	400,000 shares of ABC Business	Beny 1	Y	01/01/2016	40.0000%	2,000,000
	166,666.6667 shares of ABC Business	Beny 2	Y	01/01/2016	16.6667%	833,333
	100,000 shares of ABC Business	Beny 3	Y	01/01/2016	10.0000%	500,000
	166,666.6667 shares of ABC Business	Beny 4	Y	01/01/2016	16.6667%	833,333
	166,666.668 shares of ABC Business	Spouse	N	01/01/2016	16.6667%	833,333
						<b>100.0000%</b>
						<b>5,000,000</b>
<b>8</b>				<b>706 Units/Amount →</b>		<b>4,000,000</b>
	XYZ Business	Beny 1	Y	01/01/2016	100.0000% D	4,000,000
	XYZ Business	Beny 2	Y	01/01/2016	100.0000% D	4,000,000
						<b>200.0000%</b>
						<b>8,000,000</b>
						<b>15,890,000</b>

**G**

Basis adjustment separately shown per Re: Marital Trust

<b>1</b>				<b>706 Units/Amount →</b>		<b>10,000,000</b>
	Trust	Credit Shelter Trust	Y	01/01/2016	54.5000%	5,450,000
	Trust	Marital Trust	Y	01/01/2016	45.5000%	4,550,000
						<b>100.0000%</b>
						<b>10,000,000</b>
<b>Grand total</b>						<b>26,790,000</b>

**Information Regarding Beneficiaries  
 Acquiring Property From a Decedent**

▶ Information about Form 8971 and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971).

Check box if this is a supplemental filing

**Part I Decedent and Executor Information**

<b>1</b> Decedent's name <b>8971</b>	<b>2</b> Decedent's date of death <b>01-01-2016</b>	<b>3</b> Decedent's SSN <b>111-22-3333</b>
<b>4</b> Executor's Name (see instructions) <b>Executor</b>	<b>5</b> Executor's phone no.	<b>6</b> Executor's TIN <b>25-9999999</b>
<b>7</b> Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code)		
<b>8</b> If there are multiple executors, check here <input type="checkbox"/> and attach a statement showing the names, addresses, telephone numbers, and TINs of the additional executors.		
<b>9</b> If the estate elected alternate valuation, indicate the alternate valuation date: _____		

**Part II Beneficiary Information**

How many beneficiaries received (or are expected to receive) property from the estate? 7 For each beneficiary, provide the information requested below. If more space is needed, attach a statement showing the requested information for the additional beneficiaries.

	<b>A</b> Name of Beneficiary	<b>B</b> TIN	<b>C</b> Address, City, State, ZIP	<b>D</b> Date Provided
<b>1</b>	<b>Beny 1</b>	<b>Requested</b>	<b>PA</b>	<b>09/21/2016</b>
<b>2</b>	<b>Beny 2</b>	<b>unknown [Invalid TIN]</b>	<b>PA</b>	<b>09/21/2016</b>
<b>3</b>	<b>Beny 3</b>	<b>Not Required</b>	<b>PA</b>	<b>09/21/2016</b>
<b>4</b>	<b>Beny 4</b>	<b>456-78-9123</b>	<b>PA</b>	<b>09/21/2016</b>
<b>5</b>	<b>Credit Shelter Trust</b>	<b>25-1234567</b>	<b>PA</b>	<b>09/21/2016</b>

See continuation schedule attached

**Notice To Executors:**

Submit Form 8971 with a copy of each completed Schedule A to the IRS. To protect privacy, Form 8971 should not be provided to any beneficiary. Only Schedule A of Form 8971 should be provided to the beneficiary. Retain copies of all forms for the estate's records.

**Sign Here** ▶ Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, all information reported herein is true, correct, and complete.

\_\_\_\_\_  
 Signature of executor **Executor** \_\_\_\_\_  
Date

May the IRS discuss this return with the preparer shown below? See instructions.....  Yes  No

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

**Form U.S. 8971**  
**Beneficiary Information**

(Part II, continued)

Decedent's Name: <b>8971</b>				
<b>A</b> Name of Beneficiary		<b>B</b> TIN	<b>C</b> Address, City, State, ZIP	<b>D</b> Date Provided
<b>6</b>	<b>Marital Trust</b>	<b>25-9876543</b>	<b>PA</b>	<b>09/21/2016</b>
<b>7</b>	<b>Spouse</b>	<b>567-89-1234</b>	<b>PA</b>	<b>09/21/2016</b>

**SCHEDULE A—Information Regarding Beneficiaries Acquiring Property from a Decedent**

► Information about Form 8971 (including Schedule A) and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971).

Check box if this is a supplemental filing

**Part 1. General Information**

<b>1</b> Decedent's name 8971	<b>2</b> Decedent's SSN 111-22-3333	<b>3</b> Beneficiary's name Beny 1	<b>4</b> Beneficiary's TIN Requested
<b>5</b> Executor's name Executor			<b>6</b> Executor's phone no.
<b>7</b> Executor's address			

**Part 2. Information on Property Acquired**

<b>A</b> Item No.	<b>B</b> Description of property acquired from the decedent and the Schedule and item number where reported on the decedent's Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. If the beneficiary acquired a partial interest in the property, indicate the percentage acquired here.	<b>C</b> Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	<b>E</b> Estate Tax Value (in U.S. dollars)
1	Form 706, Schedule <b>A</b> , Item <b>1</b> House #1 - Owned outright [note: 706 language "See appraisal attached" removed for Form 8971/Schedule A purposes]	Y	01/01/2016	300,000
2	Form 706, Schedule <b>A</b> , Item <b>2</b> House #2 - Recourse debt (deducted on Schedule K-2)	Y	01/01/2016	300,000
3	Form 706, Schedule <b>A</b> , Item <b>3</b> House #3 - Non-recourse debt: Gross \$300,000 Debt \$100,000 ----- Taxable \$200,000	Y	01/01/2016	300,000
4	Form 706, Schedule <b>B</b> , Item <b>1</b> 2,500 shares of Aardvark - Name changed to Zebra on 4/1/2016	N	01/01/2016	250,000
5	Form 706, Schedule <b>B</b> , Item <b>2</b> 500 shares of Apple	Y	01/01/2016	400,000
6	Form 706, Schedule <b>B</b> , Item <b>4</b> 200 shares of IBM	Y	01/01/2016	40,000

**Notice To Beneficiaries:**

You have received this schedule to inform you of the value of property you received from the estate of the decedent named above. **Retain this schedule for tax reporting purposes.** If the property increased the estate tax liability, Internal Revenue Code section 1014(f) applies, requiring the consistent reporting of basis information. For more information on determining basis, see IRC section 1014 and/or consult a tax professional.

### SCHEDULE A—Continuation Sheet

Use only if you need additional space to report property acquired (or expected to be acquired) by the beneficiary.

Check box if this is a supplemental filing

#### Part 1. General Information

<b>1</b> Decedent's name 8971	<b>2</b> Decedent's SSN 111-22-3333	<b>3</b> Beneficiary's name Beny 1	<b>4</b> Beneficiary's TIN Requested
<b>5</b> Executor's name Executor			<b>6</b> Executor's phone no.
<b>7</b> Executor's address			

#### Part 2. Information on Property Acquired

A Item No.	B Description of property acquired from the decedent and the Schedule and item number where reported on the decedent's Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. If the beneficiary acquired a partial interest in the property, indicate the percentage acquired here.	C Did this asset increase estate tax liability? (Y/N)	D Valuation Date	E Estate Tax Value (in U.S. dollars)
7	Form 706, Schedule <u> B </u> , Item <u> 5 </u> Morgan Stanley Account #12345 - See EVP report attached	Y	01/01/2016	400,000
8	Form 706, Schedule <u> B </u> , Item <u> 7 </u> 400,000 shares of ABC Business	Y	01/01/2016	2,000,000
9	Form 706, Schedule <u> B </u> , Item <u> 8 </u> XYZ Business Beneficiary percentage: 100% (duplicate reporting)	Y	01/01/2016	4,000,000

#### Notice To Beneficiaries:

You have received this schedule to inform you of the value of property you received from the estate of the decedent named above. **Retain this schedule for tax reporting purposes.** If the property increased the estate tax liability, Internal Revenue Code section 1014(f) applies, requiring the consistent reporting of basis information. For more information on determining basis, see IRC section 1014 and/or consult a tax professional.

**SCHEDULE A—Information Regarding Beneficiaries Acquiring Property from a Decedent**

▶ Information about Form 8971 (including Schedule A) and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971).

Check box if this is a supplemental filing

**Part 1. General Information**

<b>1</b> Decedent's name 8971	<b>2</b> Decedent's SSN 111-22-3333	<b>3</b> Beneficiary's name Beny 2	<b>4</b> Beneficiary's TIN unknown [Invalid TIN]
<b>5</b> Executor's name Executor			<b>6</b> Executor's phone no.
<b>7</b> Executor's address			

**Part 2. Information on Property Acquired**

<b>A</b> Item No.	<b>B</b> Description of property acquired from the decedent and the Schedule and item number where reported on the decedent's Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. If the beneficiary acquired a partial interest in the property, indicate the percentage acquired here.	<b>C</b> Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	<b>E</b> Estate Tax Value (in U.S. dollars)
1	Form 706, Schedule <u> B </u> , Item <u> 2 </u> 500 shares of Apple	Y	01/01/2016	400,000
2	Form 706, Schedule <u> B </u> , Item <u> 7 </u> 166,666.6667 shares of ABC Business	Y	01/01/2016	833,333
3	XYZ Business Beneficiary percentage: 100% (duplicate reporting)	Y	01/01/2016	4,000,000

**Notice To Beneficiaries:**

You have received this schedule to inform you of the value of property you received from the estate of the decedent named above. **Retain this schedule for tax reporting purposes.** If the property increased the estate tax liability, Internal Revenue Code section 1014(f) applies, requiring the consistent reporting of basis information. For more information on determining basis, see IRC section 1014 and/or consult a tax professional.

**SCHEDULE A—Information Regarding Beneficiaries Acquiring Property from a Decedent**

► Information about Form 8971 (including Schedule A) and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971).

Check box if this is a supplemental filing

**Part 1. General Information**

<b>1</b> Decedent's name 8971	<b>2</b> Decedent's SSN 111-22-3333	<b>3</b> Beneficiary's name Beny 3	<b>4</b> Beneficiary's TIN Not Required
<b>5</b> Executor's name Executor			<b>6</b> Executor's phone no.
<b>7</b> Executor's address			

**Part 2. Information on Property Acquired**

<b>A</b> Item No.	<b>B</b> Description of property acquired from the decedent and the Schedule and item number where reported on the decedent's Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. If the beneficiary acquired a partial interest in the property, indicate the percentage acquired here.	<b>C</b> Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	<b>E</b> Estate Tax Value (in U.S. dollars)
1	Form 706, Schedule <u> B </u> , Item <u> 3 </u> Charles Schwab - See EVP report attached Beneficiary percentage: 50%	Y	01/01/2016	300,000
2	Form 706, Schedule <u> B </u> , Item <u> 6 </u> TD Ameritrade - Stock #1	Y	01/01/2016	250,000
3	Form 706, Schedule <u> B </u> , Item <u> 7 </u> 100,000 shares of ABC Business	Y	01/01/2016	500,000

**Notice To Beneficiaries:**

You have received this schedule to inform you of the value of property you received from the estate of the decedent named above. **Retain this schedule for tax reporting purposes.** If the property increased the estate tax liability, Internal Revenue Code section 1014(f) applies, requiring the consistent reporting of basis information. For more information on determining basis, see IRC section 1014 and/or consult a tax professional.

**SCHEDULE A—Information Regarding Beneficiaries Acquiring Property from a Decedent**▶ Information about Form 8971 (including Schedule A) and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971).Check box if this is a supplemental filing **Part 1. General Information**

<b>1</b> Decedent's name 8971	<b>2</b> Decedent's SSN 111-22-3333	<b>3</b> Beneficiary's name Beny 4	<b>4</b> Beneficiary's TIN 456-78-9123
<b>5</b> Executor's name Executor			<b>6</b> Executor's phone no.
<b>7</b> Executor's address			

**Part 2. Information on Property Acquired**

<b>A</b> Item No.	<b>B</b> Description of property acquired from the decedent and the Schedule and item number where reported on the decedent's Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. If the beneficiary acquired a partial interest in the property, indicate the percentage acquired here.	<b>C</b> Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	<b>E</b> Estate Tax Value (in U.S. dollars)
1	Form 706, Schedule <u> B </u> , Item <u> 3 </u> Charles Schwab - See EVP report attached Beneficiary percentage: 50%	Y	01/01/2016	300,000
2	Form 706, Schedule <u> B </u> , Item <u> 6 </u> TD Ameritrade - Stock #2	Y	01/01/2016	550,000
3	Form 706, Schedule <u> B </u> , Item <u> 7 </u> 166,666.6667 shares of ABC Business	Y	01/01/2016	833,333

**Notice To Beneficiaries:**

You have received this schedule to inform you of the value of property you received from the estate of the decedent named above. **Retain this schedule for tax reporting purposes.** If the property increased the estate tax liability, Internal Revenue Code section 1014(f) applies, requiring the consistent reporting of basis information. For more information on determining basis, see IRC section 1014 and/or consult a tax professional.

**SCHEDULE A—Information Regarding Beneficiaries Acquiring Property from a Decedent**

▶ Information about Form 8971 (including Schedule A) and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971).

Check box if this is a supplemental filing

**Part 1. General Information**

<b>1</b> Decedent's name 8971	<b>2</b> Decedent's SSN 111-22-3333	<b>3</b> Beneficiary's name Credit Shelter Trust	<b>4</b> Beneficiary's TIN 25-1234567
<b>5</b> Executor's name Executor			<b>6</b> Executor's phone no.
<b>7</b> Executor's address			

**Part 2. Information on Property Acquired**

<b>A</b> Item No.	<b>B</b> Description of property acquired from the decedent and the Schedule and item number where reported on the decedent's Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. If the beneficiary acquired a partial interest in the property, indicate the percentage acquired here.	<b>C</b> Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	<b>E</b> Estate Tax Value (in U.S. dollars)
1	Form 706, Schedule <u> G </u> , Item <u> 1 </u> Trust Beneficiary percentage: 54.5%	Y	01/01/2016	5,450,000

**Notice To Beneficiaries:**

You have received this schedule to inform you of the value of property you received from the estate of the decedent named above. **Retain this schedule for tax reporting purposes.** If the property increased the estate tax liability, Internal Revenue Code section 1014(f) applies, requiring the consistent reporting of basis information. For more information on determining basis, see IRC section 1014 and/or consult a tax professional.

**SCHEDULE A—Information Regarding Beneficiaries Acquiring Property from a Decedent**

► Information about Form 8971 (including Schedule A) and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971).

Check box if this is a supplemental filing

**Part 1. General Information**

<b>1</b> Decedent's name <b>8971</b>	<b>2</b> Decedent's SSN <b>111-22-3333</b>	<b>3</b> Beneficiary's name <b>Marital Trust</b>	<b>4</b> Beneficiary's TIN <b>25-9876543</b>
<b>5</b> Executor's name <b>Executor</b>			<b>6</b> Executor's phone no.
<b>7</b> Executor's address			

**Part 2. Information on Property Acquired**

<b>A</b> Item No.	<b>B</b> Description of property acquired from the decedent and the Schedule and item number where reported on the decedent's Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. If the beneficiary acquired a partial interest in the property, indicate the percentage acquired here.	<b>C</b> Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	<b>E</b> Estate Tax Value (in U.S. dollars)
	<b>Basis adjustment separately shown per Reg. 1.1014-4(a)(3). QTIP Marital Trust U/A Jane Q. Public</b>			
<b>1</b>	<b>Form 706, Schedule <u>G</u>, Item <u>1</u></b> Trust Beneficiary percentage: 45.5%	<b>N</b>	01/01/2016	4,550,000

**Notice To Beneficiaries:**

You have received this schedule to inform you of the value of property you received from the estate of the decedent named above. **Retain this schedule for tax reporting purposes.** If the property increased the estate tax liability, Internal Revenue Code section 1014(f) applies, requiring the consistent reporting of basis information. For more information on determining basis, see IRC section 1014 and/or consult a tax professional.

## SCHEDULE A—Information Regarding Beneficiaries Acquiring Property from a Decedent

▶ Information about Form 8971 (including Schedule A) and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971).

Check box if this is a supplemental filing

### Part 1. General Information

<b>1</b> Decedent's name <b>8971</b>	<b>2</b> Decedent's SSN <b>111-22-3333</b>	<b>3</b> Beneficiary's name <b>Spouse</b>	<b>4</b> Beneficiary's TIN <b>567-89-1234</b>
<b>5</b> Executor's name <b>Executor</b>			<b>6</b> Executor's phone no.
<b>7</b> Executor's address			

### Part 2. Information on Property Acquired

A Item No.	B Description of property acquired from the decedent and the Schedule and item number where reported on the decedent's Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. If the beneficiary acquired a partial interest in the property, indicate the percentage acquired here.	C Did this asset increase estate tax liability? (Y/N)	D Valuation Date	E Estate Tax Value (in U.S. dollars)
1	<b>Form 706, Schedule <u>  B  </u>, Item <u>  7  </u></b> 166,666.668 shares of ABC Business	<b>N</b>	01/01/2016	833,333

#### Notice To Beneficiaries:

You have received this schedule to inform you of the value of property you received from the estate of the decedent named above. **Retain this schedule for tax reporting purposes.** If the property increased the estate tax liability, Internal Revenue Code section 1014(f) applies, requiring the consistent reporting of basis information. For more information on determining basis, see IRC section 1014 and/or consult a tax professional.

**8971**  
**(Alternate Value)**

**United States Estate (and Generation-Skipping Transfer) Tax Return**  
 ▶ Estate of a citizen or resident of the United States (see instructions).  
 To be filed for decedents dying after December 31, 2012.

OMB No. 1545-0015

<b>Part 1. – Decedent and Executor</b>	<b>1a</b> Decedent's first name and middle initial (and maiden name, if any)		<b>1b</b> Decedent's last name <b>8971 Alt Val</b>		<b>2</b> Decedent's Social Security No.	
	<b>3a</b> City, town, or post office; county; state or province; country; and ZIP or foreign postal code. <b>, PA</b>		<b>3b</b> Year domicile established	<b>4</b> Date of birth	<b>5</b> Date of death <b>01-01-2015</b>	
	<b>6a</b> Name of executor (see instructions)		<b>6b</b> Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code) and phone no.  Phone no.			
	<b>6c</b> Executor's social security number (see instructions)					
	<b>6d</b> If there are multiple executors, check here <input type="checkbox"/> and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors.					
	<b>7a</b> Name and location of court where will was probated or estate administered				<b>7b</b> Case number	
	<b>8</b> If decedent died testate, check here <input checked="" type="checkbox"/> and attach a certified copy of the will.			<b>9</b> If you extended the time to file this Form 706, check here <input type="checkbox"/>		
<b>10</b> If Schedule R-1 is attached, check here <input type="checkbox"/>		<b>11</b> If estimating value of assets included in gross estate on line 1 pursuant to the special rule of Reg. section 20.2010-2T(a) (7)(ii), check here <input type="checkbox"/>				

<b>Part 2. — Tax Computation</b>	<b>1</b> Total gross estate less exclusion (from Part 5, Recapitulation, item 13).....	<b>1</b>	<b>11,100,000.00</b>
	<b>2</b> Total allowable deductions (from Part 5, Recapitulation, item 24).....	<b>2</b>	<b>0.00</b>
	<b>3a</b> Tentative taxable estate (subtract line 2 from line 1).....	<b>3 a</b>	<b>11,100,000.00</b>
	<b>b</b> Deduction for state death taxes.....	<b>b</b>	
	<b>c</b> Taxable estate (subtract line 3b from line 3a).....	<b>c</b>	<b>11,100,000.00</b>
	<b>4</b> Adjusted taxable gifts (see instructions).....	<b>4</b>	
	<b>5</b> Add lines 3c and 4.....	<b>5</b>	<b>11,100,000.00</b>
	<b>6</b> Tentative tax on the amount on line 5 from Table A in the instructions.....	<b>6</b>	<b>4,385,800.00</b>
	<b>7</b> Total gift tax paid or payable (see instructions).....	<b>7</b>	
	<b>8</b> Gross estate tax (subtract line 7 from line 6).....	<b>8</b>	<b>4,385,800.00</b>
	<b>9a</b> Basic exclusion amount.....	<b>9a</b>	<b>5,430,000.00</b>
	<b>9b</b> Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6 - Portability of Deceased Spousal Unused Exclusion) .....	<b>9b</b>	
	<b>9c</b> Applicable exclusion amount (add lines 9a and 9b).....	<b>9c</b>	<b>5,430,000.00</b>
	<b>9d</b> Applicable credit amount (tentative tax on the amount in 9c from Table A in the instructions).....	<b>9d</b>	<b>2,117,800.00</b>
	<b>10</b> Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.).....	<b>10</b>	
	<b>11</b> Allowable unified credit (applicable credit amount) (subtract line 10 from line 9d).....	<b>11</b>	<b>2,117,800.00</b>
	<b>12</b> Subtract line 11 from line 8 (but do not enter less than zero).....	<b>12</b>	<b>2,268,000.00</b>
	<b>13</b> Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)	<b>13</b>	<b>0.00</b>
	<b>14</b> Credit for tax on prior transfers (from Schedule Q).....	<b>14</b>	<b>0.00</b>
	<b>15</b> Total credits (add lines 13 and 14).....	<b>15</b>	<b>0.00</b>
<b>16</b> Net estate tax (subtract line 15 from line 12).....	<b>16</b>	<b>2,268,000.00</b>	
<b>17</b> Generation-skipping transfer (GST) taxes (from Schedule R, Part 2, line 10) .....	<b>17</b>	<b>0.00</b>	
<b>18</b> Total transfer taxes (add lines 16 and 17).....	<b>18</b>	<b>2,268,000.00</b>	
<b>19</b> Prior payments. Explain in an attached statement.....	<b>19</b>		
<b>20</b> Balance due (or overpayment) (subtract line 19 from line 18).....	<b>20</b>	<b>2,268,000.00</b>	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of executor		Date
	Signature of executor		Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	Check <input type="checkbox"/> if self-employed		PTIN
	Firm's name	Firm's EIN	Phone no.
Firm's address			

**Estate of:** 8971 Alt Val 01/01/2015 **Decedent's Social Security Number**

**Part 3 -- Elections by the Executor**

**Note.** For information on electing portability of the decedent's DSUE amount, including how to opt out of the election, see Section A of Part 6-Portability of Deceased Spousal Unused Exclusion.  
**Note.** Some of these elections may require the posting of bonds or liens.

		Yes	No
<i>Please check the "Yes" or "No" box for each question (see instructions).</i>			
1 Do you elect alternate valuation? .....	1	X	
2 Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1 .....	2		
3 Do you elect to pay the taxes in installments as described in section 6166?..... If "Yes," you must attach the additional information described in the instructions. <b>Note. By electing section 6166, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien.</b>	3		
4 Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in section 6163?.....	4		

**Part 4 -- General Information** (Note. Please attach the necessary supplemental documents. You must attach the death certificate.) (see instructions).

Authorization to receive confidential tax information under Regs. sec. 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate:

Name of representative (print or type)	State	Address (number, street, and room or suite no., city, state, and ZIP code)	
I declare that I am the <input type="checkbox"/> attorney/ <input type="checkbox"/> certified public accountant/ <input type="checkbox"/> enrolled agent (check the applicable box) for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.			
Signature	CAF number	Date	Telephone number

- 1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).
- 2 Decedent's business or occupation. If retired, check here  and state decedent's former business or occupation.
- 3a Marital status of the decedent at time of death:  
 Married  Widow/widower  Single  Legally separated  Divorced
- 3b For all prior marriages, list the name and SSN of the former spouse, the date the marriage ended, and whether the marriage ended by annulment, divorce, or death. Attach additional statements of the same size if necessary.

<b>4a</b> Surviving spouse's name <b>None</b>	<b>4b</b> Social security number	<b>4c</b> Amount received (see instructions)
--	----------------------------------	--

**5** Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)
1 <b>Beny 1</b>	111-22-3333		4,894,200.00
2 <b>Beny 2</b>	222-33-4444		3,262,800.00
All unascertainable beneficiaries and those who receive less than \$5,000.....			
<b>Total</b> .....			<b>8,157,000.00</b>

**If you answer "Yes" to any of the following questions, you must attach additional information as described.**

		Yes	No
6 Is the estate filing a protective claim for refund? .....			
If "Yes," complete and attach two copies of Schedule PC for each claim.			
7 Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see instructions)? .....			
8a Have federal gift tax returns ever been filed? .....			
If "Yes," attach copies of the returns, if available, and furnish the following information:			
b Period(s) covered	c Internal Revenue office(s) where filed		
9a Was there any insurance on the decedent's life that is not included on the return as part of the gross estate? .....			
b Did the decedent own any insurance on the life of another that is not included in the gross estate? .....			

Estate of: **8971 Alt Val 01/01/2015** Decedent's Social Security Number

**Part 4 - General Information** (continued)

If you answer "Yes" to any of the following questions, you must attach additional information as described in the instructions.	Yes	No
<b>10</b> Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E .....		
<b>11a</b> Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation? .....		
<b>b</b> If "Yes," was the value of any interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions on reporting the total accumulated or effective discounts taken on Schedule F or G .....		
<b>12</b> Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038 (see the instructions)? If "Yes," you must complete and attach Schedule G" .....		
<b>13a</b> Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime? .....		
<b>b</b> Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship? .....		
<b>c</b> Was the decedent receiving income from a trust created after October 22, 1986 by a parent or grandparent? .....		
<b>d</b> If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).		
<b>e</b> Did decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in question 13a or 13b? .....		
<b>14</b> Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H .....		
<b>15</b> Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? .....		
<b>16</b> Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I .....		
<b>17</b> Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation .....		

**Part 5 - Recapitulation Note.** If estimating the value of one or more assets pursuant to the special rule of Reg. sec. 20.2010-2T(a)(7)(ii), enter on both lines 10 and 23 the amount noted in the instructions for the corresponding range of values. (See instructions for details.)

Item no.	Gross estate	Alternate value	Value at date of death
<b>1</b>	Schedule A — Real Estate .....	<b>0.00</b>	<b>0.00</b>
<b>2</b>	Schedule B — Stocks and Bonds .....	<b>11,100,000.00</b>	<b>15,000,000.00</b>
<b>3</b>	Schedule C — Mortgages, Notes, and Cash .....	<b>0.00</b>	<b>0.00</b>
<b>4</b>	Schedule D — Insurance on the Decedent's Life (attach Form(s) 712) .....	<b>0.00</b>	<b>0.00</b>
<b>5</b>	Schedule E — Jointly Owned Property (attach Form(s) 712 for life insurance) .....	<b>0.00</b>	<b>0.00</b>
<b>6</b>	Schedule F — Other Miscellaneous Property (attach Form(s) 712 for life insurance) .....	<b>0.00</b>	<b>0.00</b>
<b>7</b>	Schedule G — Transfers During Decedent's Life (attach Form(s) 712 for life insurance) .....	<b>0.00</b>	<b>0.00</b>
<b>8</b>	Schedule H — Powers of Appointment .....	<b>0.00</b>	<b>0.00</b>
<b>9</b>	Schedule I — Annuities .....	<b>0.00</b>	<b>0.00</b>
<b>10</b>	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii) .....		
<b>11</b>	Total gross estate (add items 1 through 10) .....	<b>11,100,000.00</b>	<b>15,000,000.00</b>
<b>12</b>	Schedule U — Qualified Conservation Easement Exclusion .....	<b>0.00</b>	
<b>13</b>	Total gross estate less exclusion (subtract item 12 from item 11). Enter here and on line 1 of Part 2 - Tax Computation .....	<b>11,100,000.00</b>	<b>15,000,000.00</b>

Item no.	Deductions	Amount
<b>14</b>	Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims .....	
<b>15</b>	Schedule K — Debts of the Decedent .....	<b>0.00</b>
<b>16</b>	Schedule K — Mortgages and Liens .....	<b>0.00</b>
<b>17</b>	Total of items 14 through 16 .....	<b>0.00</b>
<b>18</b>	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Recapitulation) .....	<b>0.00</b>
<b>19</b>	Schedule L — Net Losses During Administration .....	<b>0.00</b>
<b>20</b>	Schedule L — Expenses Incurred in Administering Property Not Subject to Claims .....	<b>0.00</b>
<b>21</b>	Schedule M — Bequests, etc., to Surviving Spouse .....	<b>0.00</b>
<b>22</b>	Schedule O — Charitable, Public, and Similar Gifts and Bequests .....	<b>0.00</b>
<b>23</b>	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii) .....	
<b>24</b>	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2 of the Tax Computation .....	

<b>Estate of:</b> 8971 Alt Val 01/01/2015	<b>Decedent's Social Security Number</b>
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**Part 6—Portability of Deceased Spousal Unused Exclusion (DSUE)**

**Portability Election**

A decedent with a surviving spouse elects portability of the deceased spousal unused exclusion (DSUE) amount, if any, by completing and timely-filing this return. No further action is required to elect portability of the DSUE amount to allow the surviving spouse to use the decedent's DSUE amount.

**Section A. Opting Out of Portability**

The estate of a decedent with a surviving spouse may opt out of electing portability of the DSUE amount. Check here and do not complete Sections B and C of Part 6 only if the estate opts **NOT** to elect portability of the DSUE amount.

**Section B. QDOT**

Are any assets of the estate being transferred to a qualified domestic trust (QDOT)?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

If "Yes," the DSUE amount portable to a surviving spouse (calculated in Section C, below) is preliminary and shall be redetermined at the time of the final distribution or other taxable event imposing estate tax under section 2056A. See instructions for more details.

**Section C. DSUE Amount Portable TO the Surviving Spouse** (To be completed by the estate of a decedent making a portability election.)

Complete the following calculation to determine the DSUE amount that can be transferred to the surviving spouse.

1	Enter the amount from line 9c, Part 2 - Tax Computation.....	1	
2	Reserved.....	2	
3	Enter the value of the cumulative lifetime gifts on which tax was paid or payable (see instructions).....	3	
4	Add lines 1 and 3.....	4	
5	Enter amount from line 10, Part 2 - Tax Computation.....	5	
6	Divide amount on line 5 by 40% (0.40) (do not enter less than zero).....	6	
7	Subtract line 6 from line 4.....	7	
8	Enter amount from line 5, Part 2 - Tax Computation.....	8	
9	Subtract line 8 from line 7 (do not enter less than zero).....	9	
10	DSUE amount portable to the surviving spouse (Enter the lesser of line 9 or line 9a, Part 2-Tax Computation)	10	

**Section D. DSUE Amount Received FROM Predeceased Spouse(s)** (To be completed by the estate of a deceased surviving spouse with DSUE amount from predeceased spouse(s))

Provide the following information to determine the DSUE amount received from deceased spouses.

A Name of Deceased Spouse (dates of death after December 31, 2010, only)	B Date of Death (enter as mm/dd/yy)	C Portability Election Made?		D If "Yes," DSUE Amount Received from Spouse	E DSUE Amount Applied by Decedent to Lifetime Gifts	F Year of Form 709 Reporting Use of DSUE Amount Listed in col E	G Remaining DSUE Amount, if any (subtract col. E from col. D)
		Yes	No				
<b>Part 1 — DSUE RECEIVED FROM LAST DECEASED SPOUSE</b>							
		<input type="checkbox"/>	<input type="checkbox"/>				
<b>Part 2 — DSUE RECEIVED FROM OTHER PREDECEASED SPOUSE(S) AND USED BY DECEDENT</b>							
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
Total (for all DSUE amounts from predeceased spouse(s) applied).....							

Add the amount from Part 1, column D and the total from Part 2, column E. Enter the result on line 9b, Part 2 - Tax Computation.....

Estate of:  
8971 Alt Val 01/01/2015

Decedent's Social Security Number

**SCHEDULE B - Stocks and Bonds**

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last four columns.

Item Number	Description including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP # or EIN, where applicable	Unit Value	Alternate valuation date	Alternate Value	Value at date of death
1	10,000 shares of Apple		1000			10,000,000.00
	3,000 shares sold on Jan. 2, 2015		800	01/02/2015	2,400,000.00	
	1,000 shares distributed to legatees on Jan. 2, 2015		700	07/01/2015	700,000.00	
	6,000 shares not disposed of within 6 months following death		500	07/01/2015	3,000,000.00	
2	2,000 shares of IBM Not disposed of within 6 months following death		2500	07/01/2015	5,000,000.00	5,000,000.00
Total from continuation schedules (or additional sheets) attached to this schedule.....						
<b>TOTAL.</b> (Also enter on Part 5, Recapitulation, page 3, at item 2.) .....					<b>11,100,000.00</b>	<b>15,000,000.00</b>

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size)

Estate of:  
8971 Alt Val 01/01/2015

Decedent's Social Security Number

**SCHEDULE F - Other Miscellaneous Property Not Reportable Under Any Other Schedule**

(For jointly owned property that must be disclosed on Schedule E, see instructions.)  
(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

		Yes	No
<b>1</b>	Did the decedent own any works of art, items, or any collections whose artistic or collectible value at date of death exceeded \$3,000?..... If "Yes," submit full details on this schedule and attach appraisals.		
<b>2</b>	Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death?..... If "Yes," submit full details on this schedule.		
<b>3</b>	Did the decedent at the time of death have, or have access to, a safe deposit box?..... If "Yes," state location, and if held jointly by decedent and another, state name and relationship of joint depositor.		

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item Number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate Value	Value at date of death
	<b>None</b>			
Total from continuation schedules (or additional sheets) attached to this schedule.....				
<b>TOTAL.</b> (Also enter on Part 5, Recapitulation, page 3, at item 6.) .....				

Estate of: 8971 Alt Val

- Needs action
- Residuary asset
- D "Duplicate Reporting"

### 1. Variance: 706 - 8971

**11,101,000.00**    **8,700,000.00**    **2,401,000.00**

706 Sched	Item Num	Name	Lot #	# Benys	Cash	IRD	Exclude	Resid	Changed	Form 706	Form 8971	Variance
B	1	Apple		3						6,100,000.00	3,700,000.00	2,400,000.00
B		Apple				■				1,000.00		1,000.00
B	2	IBM		1						5,000,000.00	5,000,000.00	0.00
<b>B</b>										<b>11,101,000.00</b>	<b>8,700,000.00</b>	<b>2,401,000.00</b>
										<b>11,101,000.00</b>	<b>8,700,000.00</b>	<b>2,401,000.00</b>

Residuary asset  
 D "Duplicate Reporting"

2. Variance: 706 - 8971 (with sales history)

706		Item		Lot #	Description	# Units	12,000,000.00		8,700,000.00		Variance
Sched	Num	Name	Form 706				Form 8971				
B	1	Apple			Inventoried	10,000.00	6,100,000.00		3,700,000.00		
B	1	Apple			Sold	-3,000.00	-2,400,000.00				
					Apple	7,000.00	3,700,000.00		3,700,000.00	0.00	
B	2	IBM			Inventoried	2,000.00	5,000,000.00		5,000,000.00		
					IBM	2,000.00	5,000,000.00		5,000,000.00	0.00	
					B		8,700,000.00		8,700,000.00		
<b>Total</b>							8,700,000.00		8,700,000.00		

# Form 8971 SCHEDULE A

**For information only.  
Do Not File.**

"D" = "duplicate reporting"

## 8971 Alt Val

Sched Item #	Description	Beneficiary	Y/N	Valuation Date	Percent	Value
						<b>Grand total</b> <span style="background-color: black; color: white; padding: 2px;">8,700,000</span>
<b>B</b>						
<b>1</b>				<b>706 Units/Amount</b> →		<span style="background-color: #cccccc; padding: 2px;">10,000.00000</span> <span style="background-color: #cccccc; padding: 2px;">6,100,000</span>
	1,147.54098 shares of Apple	Beny 1	Y	07/01/2015	11.4754%	700,000
	2,459.01639 shares of Apple	Beny 2	Y	07/01/2015	24.5902%	1,500,000
	2,459.01639 shares of Apple	Beny 3	Y	07/01/2015	24.5902%	1,500,000
					<b>60.6557%</b>	<span style="background-color: #cccccc; padding: 2px;">3,700,000</span>
<b>2</b>				<b>706 Units/Amount</b> →		<span style="background-color: #cccccc; padding: 2px;">2,000.00000</span> <span style="background-color: #cccccc; padding: 2px;">5,000,000</span>
	2,000 shares of IBM	Beny 1	Y	07/01/2015		5,000,000
						<span style="background-color: #cccccc; padding: 2px;">5,000,000</span>
						<span style="background-color: black; color: white; padding: 2px;">8,700,000</span>
<b>Grand total</b>						<span style="background-color: black; color: white; padding: 2px;">8,700,000</span>

**Information Regarding Beneficiaries  
 Acquiring Property From a Decedent**

▶ Information about Form 8971 and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971).

Check box if this is a supplemental filing

**Part I Decedent and Executor Information**

1 Decedent's name <b>8971 Alt Val</b>		2 Decedent's date of death <b>01-01-2015</b>	3 Decedent's SSN
4 Executor's Name (see instructions)		5 Executor's phone no.	6 Executor's TIN
7 Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code)			
8 If there are multiple executors, check here <input type="checkbox"/> and attach a statement showing the names, addresses, telephone numbers, and TINs of the additional executors.			
9 If the estate elected alternate valuation, indicate the alternate valuation date: <b>07-01-2015</b>			

**Part II Beneficiary Information**

How many beneficiaries received (or are expected to receive) property from the estate? 3 For each beneficiary, provide the information requested below. If more space is needed, attach a statement showing the requested information for the additional beneficiaries.

	A Name of Beneficiary	B TIN	C Address, City, State, ZIP	D Date Provided
1	Beny 1	111-22-3333	Address1 Address1a PA	06/01/2016
2	Beny 2	222-33-4444	PA	06/01/2016
3	Beny 3	333-44-5555	PA	06/01/2016

**Notice To Executors:**

Submit Form 8971 with a copy of each completed Schedule A to the IRS. To protect privacy, Form 8971 should not be provided to any beneficiary. Only Schedule A of Form 8971 should be provided to the beneficiary. Retain copies of all forms for the estate's records.

**Sign Here** ▶ Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, all information reported herein is true, correct, and complete.

\_\_\_\_\_  
 Signature of executor

\_\_\_\_\_  
 Date

May the IRS discuss this return with the preparer shown below? See instructions.....  Yes  No

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

**SCHEDULE A—Information Regarding Beneficiaries Acquiring Property from a Decedent**

► Information about Form 8971 (including Schedule A) and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971).

Check box if this is a supplemental filing

**Part 1. General Information**

<b>1</b> Decedent's name 8971 Alt Val	<b>2</b> Decedent's SSN	<b>3</b> Beneficiary's name Beny 1	<b>4</b> Beneficiary's TIN 111-22-3333
<b>5</b> Executor's name			<b>6</b> Executor's phone no.
<b>7</b> Executor's address			

**Part 2. Information on Property Acquired**

<b>A</b> Item No.	<b>B</b> Description of property acquired from the decedent and the Schedule and item number where reported on the decedent's Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. If the beneficiary acquired a partial interest in the property, indicate the percentage acquired here.	<b>C</b> Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	<b>E</b> Estate Tax Value (in U.S. dollars)
1	Form 706, Schedule <u> B </u> , Item <u> 1 </u> 1,147.54098 shares of Apple	Y	07/01/2015	700,000
2	Form 706, Schedule <u> B </u> , Item <u> 2 </u> 2,000 shares of IBM	Y	07/01/2015	5,000,000

**Notice To Beneficiaries:**

You have received this schedule to inform you of the value of property you received from the estate of the decedent named above. **Retain this schedule for tax reporting purposes.** If the property increased the estate tax liability, Internal Revenue Code section 1014(f) applies, requiring the consistent reporting of basis information. For more information on determining basis, see IRC section 1014 and/or consult a tax professional.

**SCHEDULE A—Information Regarding Beneficiaries Acquiring Property from a Decedent**

▶ Information about Form 8971 (including Schedule A) and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971).

Check box if this is a supplemental filing

**Part 1. General Information**

<b>1</b> Decedent's name 8971 Alt Val	<b>2</b> Decedent's SSN	<b>3</b> Beneficiary's name Beny 2	<b>4</b> Beneficiary's TIN 222-33-4444
<b>5</b> Executor's name			<b>6</b> Executor's phone no.
<b>7</b> Executor's address			

**Part 2. Information on Property Acquired**

<b>A</b> Item No.	<b>B</b> Description of property acquired from the decedent and the Schedule and item number where reported on the decedent's Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. If the beneficiary acquired a partial interest in the property, indicate the percentage acquired here.	<b>C</b> Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	<b>E</b> Estate Tax Value (in U.S. dollars)
1	Form 706, Schedule <u> B </u> , Item <u> 1 </u> 2,459.01639 shares of Apple	Y	07/01/2015	1,500,000

**Notice To Beneficiaries:**

You have received this schedule to inform you of the value of property you received from the estate of the decedent named above. **Retain this schedule for tax reporting purposes.** If the property increased the estate tax liability, Internal Revenue Code section 1014(f) applies, requiring the consistent reporting of basis information. For more information on determining basis, see IRC section 1014 and/or consult a tax professional.

**SCHEDULE A—Information Regarding Beneficiaries Acquiring Property from a Decedent**

► Information about Form 8971 (including Schedule A) and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971).

Check box if this is a supplemental filing

**Part 1. General Information**

<b>1</b> Decedent's name 8971 Alt Val	<b>2</b> Decedent's SSN	<b>3</b> Beneficiary's name Beny 3	<b>4</b> Beneficiary's TIN 333-44-5555
<b>5</b> Executor's name			<b>6</b> Executor's phone no.
<b>7</b> Executor's address			

**Part 2. Information on Property Acquired**

<b>A</b> Item No.	<b>B</b> Description of property acquired from the decedent and the Schedule and item number where reported on the decedent's Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. If the beneficiary acquired a partial interest in the property, indicate the percentage acquired here.	<b>C</b> Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	<b>E</b> Estate Tax Value (in U.S. dollars)
1	Form 706, Schedule <u> B </u> , Item <u> 1 </u> 2,459.01639 shares of Apple	Y	07/01/2015	1,500,000

**Notice To Beneficiaries:**

You have received this schedule to inform you of the value of property you received from the estate of the decedent named above. **Retain this schedule for tax reporting purposes.** If the property increased the estate tax liability, Internal Revenue Code section 1014(f) applies, requiring the consistent reporting of basis information. For more information on determining basis, see IRC section 1014 and/or consult a tax professional.

**8971**  
**(All Cash)**

**United States Estate (and Generation-Skipping Transfer) Tax Return**  
 ▶ **Estate of a citizen or resident of the United States (see instructions).**  
**To be filed for decedents dying after December 31, 2012.**

OMB No. 1545-0015

<b>Part 1. – Decedent and Executor</b>	<b>1a</b> Decedent's first name and middle initial (and maiden name, if any)		<b>1b</b> Decedent's last name <b>8971 Cash Only</b>		<b>2</b> Decedent's Social Security No.	
	<b>3a</b> City, town, or post office; county; state or province; country; and ZIP or foreign postal code. <b>, PA</b>		<b>3b</b> Year domicile established	<b>4</b> Date of birth	<b>5</b> Date of death <b>01-01-2015</b>	
	<b>6a</b> Name of executor (see instructions)		<b>6b</b> Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code) and phone no.  Phone no.			
	<b>6c</b> Executor's social security number (see instructions)					
	<b>6d</b> If there are multiple executors, check here <input type="checkbox"/> and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors.					
	<b>7a</b> Name and location of court where will was probated or estate administered				<b>7b</b> Case number	
	<b>8</b> If decedent died testate, check here <input checked="" type="checkbox"/> and attach a certified copy of the will.			<b>9</b> If you extended the time to file this Form 706, check here <input type="checkbox"/>		
<b>10</b> If Schedule R-1 is attached, check here <input type="checkbox"/>		<b>11</b> If estimating value of assets included in gross estate on line 1 pursuant to the special rule of Reg. section 20.2010-2T(a) (7)(ii), check here <input type="checkbox"/>				

<b>Part 2. — Tax Computation</b>	<b>1</b> Total gross estate less exclusion (from Part 5, Recapitulation, item 13).....	<b>1</b>	<b>10,000,000.00</b>
	<b>2</b> Total allowable deductions (from Part 5, Recapitulation, item 24).....	<b>2</b>	<b>0.00</b>
	<b>3a</b> Tentative taxable estate (subtract line 2 from line 1).....	<b>3 a</b>	<b>10,000,000.00</b>
	<b>b</b> Deduction for state death taxes.....	<b>b</b>	
	<b>c</b> Taxable estate (subtract line 3b from line 3a).....	<b>c</b>	<b>10,000,000.00</b>
	<b>4</b> Adjusted taxable gifts (see instructions).....	<b>4</b>	
	<b>5</b> Add lines 3c and 4.....	<b>5</b>	<b>10,000,000.00</b>
	<b>6</b> Tentative tax on the amount on line 5 from Table A in the instructions.....	<b>6</b>	<b>3,945,800.00</b>
	<b>7</b> Total gift tax paid or payable (see instructions).....	<b>7</b>	
	<b>8</b> Gross estate tax (subtract line 7 from line 6).....	<b>8</b>	<b>3,945,800.00</b>
	<b>9a</b> Basic exclusion amount.....	<b>9a</b>	<b>5,430,000.00</b>
	<b>9b</b> Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6 - Portability of Deceased Spousal Unused Exclusion) .....	<b>9b</b>	
	<b>9c</b> Applicable exclusion amount (add lines 9a and 9b).....	<b>9c</b>	<b>5,430,000.00</b>
	<b>9d</b> Applicable credit amount (tentative tax on the amount in 9c from Table A in the instructions).....	<b>9d</b>	<b>2,117,800.00</b>
	<b>10</b> Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.).....	<b>10</b>	
	<b>11</b> Allowable unified credit (applicable credit amount) (subtract line 10 from line 9d).....	<b>11</b>	<b>2,117,800.00</b>
	<b>12</b> Subtract line 11 from line 8 (but do not enter less than zero).....	<b>12</b>	<b>1,828,000.00</b>
	<b>13</b> Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)	<b>13</b>	<b>0.00</b>
	<b>14</b> Credit for tax on prior transfers (from Schedule Q).....	<b>14</b>	<b>0.00</b>
	<b>15</b> Total credits (add lines 13 and 14).....	<b>15</b>	<b>0.00</b>
<b>16</b> Net estate tax (subtract line 15 from line 12).....	<b>16</b>	<b>1,828,000.00</b>	
<b>17</b> Generation-skipping transfer (GST) taxes (from Schedule R, Part 2, line 10) .....	<b>17</b>	<b>0.00</b>	
<b>18</b> Total transfer taxes (add lines 16 and 17).....	<b>18</b>	<b>1,828,000.00</b>	
<b>19</b> Prior payments. Explain in an attached statement.....	<b>19</b>		
<b>20</b> Balance due (or overpayment) (subtract line 19 from line 18).....	<b>20</b>	<b>1,828,000.00</b>	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of executor		Date
	Signature of executor		Date
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	Check <input type="checkbox"/> if self-employed		PTIN
	Firm's name	Firm's EIN	Phone no.

**Estate of: 8971 Cash Only 01/01/2015** **Decedent's Social Security Number**

**Part 3 -- Elections by the Executor**

**Note.** For information on electing portability of the decedent's DSUE amount, including how to opt out of the election, see Section A of Part 6-Portability of Deceased Spousal Unused Exclusion.  
**Note.** Some of these elections may require the posting of bonds or liens.

		Yes	No
<i>Please check the "Yes" or "No" box for each question (see instructions).</i>			
<b>1</b> Do you elect alternate valuation? .....	<b>1</b>		
<b>2</b> Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1 .....	<b>2</b>		
<b>3</b> Do you elect to pay the taxes in installments as described in section 6166?..... If "Yes," you must attach the additional information described in the instructions. <b>Note. By electing section 6166, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien.</b>	<b>3</b>		
<b>4</b> Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in section 6163?.....	<b>4</b>		

**Part 4 -- General Information** **(Note. Please attach the necessary supplemental documents. You must attach the death certificate.) (see instructions).**

Authorization to receive confidential tax information under Regs. sec. 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate:

Name of representative (print or type)	State	Address (number, street, and room or suite no., city, state, and ZIP code)	
I declare that I am the <input type="checkbox"/> attorney/ <input type="checkbox"/> certified public accountant/ <input type="checkbox"/> enrolled agent (check the applicable box) for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.			
Signature	CAF number	Date	Telephone number

- 1** Death certificate number and issuing authority (attach a copy of the death certificate to this return).
- 2** Decedent's business or occupation. If retired, check here  and state decedent's former business or occupation.
- 3a** Marital status of the decedent at time of death:  
 Married  Widow/widower  Single  Legally separated  Divorced
- 3b** For all prior marriages, list the name and SSN of the former spouse, the date the marriage ended, and whether the marriage ended by annulment, divorce, or death. Attach additional statements of the same size if necessary.

<b>4a</b> Surviving spouse's name <b>None</b>	<b>4b</b> Social security number	<b>4c</b> Amount received (see instructions)
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**5** Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)
All unascertainable beneficiaries and those who receive less than \$5,000.....			▶
<b>Total</b> .....			

**If you answer "Yes" to any of the following questions, you must attach additional information as described.**

		Yes	No
<b>6</b> Is the estate filing a protective claim for refund? ..... If "Yes," complete and attach two copies of Schedule PC for each claim.			
<b>7</b> Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see instructions)? .....			
<b>8a</b> Have federal gift tax returns ever been filed? ..... If "Yes," attach copies of the returns, if available, and furnish the following information:			
<b>b</b> Period(s) covered	<b>c</b> Internal Revenue office(s) where filed		
<b>9a</b> Was there any insurance on the decedent's life that is not included on the return as part of the gross estate? .....			
<b>b</b> Did the decedent own any insurance on the life of another that is not included in the gross estate? .....			

<b>Estate of: 8971 Cash Only 01/01/2015</b>	<b>Decedent's Social Security Number</b>
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**Part 4 - General Information** (continued)

If you answer "Yes" to any of the following questions, you must attach additional information as described in the instructions.	Yes	No
<b>10</b> Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E .....		
<b>11a</b> Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation?.....		
<b>b</b> If "Yes," was the value of any interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions on reporting the total accumulated or effective discounts taken on Schedule F or G .....		
<b>12</b> Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038 (see the instructions)? If "Yes," you must complete and attach Schedule G".....		
<b>13a</b> Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime? .....		
<b>b</b> Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship? .....		
<b>c</b> Was the decedent receiving income from a trust created after October 22, 1986 by a parent or grandparent? .....		
If "Yes," was there a GST taxable termination (under section 2612) on the death of the decedent? .....		
<b>d</b> If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).		
<b>e</b> Did decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in question 13a or 13b? .....		
If "Yes," provide the EIN number for this transferred/sold item. ▶		
<b>14</b> Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H .....		
<b>15</b> Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? .....		
<b>16</b> Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I .....		
<b>17</b> Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation .....		

**Part 5 - Recapitulation Note.** If estimating the value of one or more assets pursuant to the special rule of Reg. sec. 20.2010-2T(a)(7)(ii), enter on both lines 10 and 23 the amount noted in the instructions for the corresponding range of values. (See instructions for details.)

Item no.	Gross estate	Alternate value	Value at date of death
<b>1</b>	Schedule A — Real Estate.....	<b>1</b>	<b>0.00</b>
<b>2</b>	Schedule B — Stocks and Bonds .....	<b>2</b>	<b>0.00</b>
<b>3</b>	Schedule C — Mortgages, Notes, and Cash .....	<b>3</b>	<b>10,000,000.00</b>
<b>4</b>	Schedule D — Insurance on the Decedent's Life (attach Form(s) 712) .....	<b>4</b>	<b>0.00</b>
<b>5</b>	Schedule E — Jointly Owned Property (attach Form(s) 712 for life insurance) .....	<b>5</b>	<b>0.00</b>
<b>6</b>	Schedule F — Other Miscellaneous Property (attach Form(s) 712 for life insurance) .....	<b>6</b>	<b>0.00</b>
<b>7</b>	Schedule G — Transfers During Decedent's Life (attach Form(s) 712 for life insurance) .....	<b>7</b>	<b>0.00</b>
<b>8</b>	Schedule H — Powers of Appointment .....	<b>8</b>	<b>0.00</b>
<b>9</b>	Schedule I — Annuities .....	<b>9</b>	<b>0.00</b>
<b>10</b>	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii) .....	<b>10</b>	
<b>11</b>	Total gross estate (add items 1 through 10) .....	<b>11</b>	<b>10,000,000.00</b>
<b>12</b>	Schedule U — Qualified Conservation Easement Exclusion .....	<b>12</b>	
<b>13</b>	Total gross estate less exclusion (subtract item 12 from item 11). Enter here and on line 1 of Part 2 - Tax Computation .....	<b>13</b>	<b>10,000,000.00</b>

Item no.	Deductions	Amount
<b>14</b>	Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims .....	<b>14</b>
<b>15</b>	Schedule K — Debts of the Decedent .....	<b>15</b>
<b>16</b>	Schedule K — Mortgages and Liens .....	<b>16</b>
<b>17</b>	Total of items 14 through 16 .....	<b>17</b>
<b>18</b>	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Recapitulation) .....	<b>18</b>
<b>19</b>	Schedule L — Net Losses During Administration .....	<b>19</b>
<b>20</b>	Schedule L — Expenses Incurred in Administering Property Not Subject to Claims .....	<b>20</b>
<b>21</b>	Schedule M — Bequests, etc., to Surviving Spouse .....	<b>21</b>
<b>22</b>	Schedule O — Charitable, Public, and Similar Gifts and Bequests .....	<b>22</b>
<b>23</b>	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii) .....	<b>23</b>
<b>24</b>	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2 of the Tax Computation .....	<b>24</b>

<b>Estate of:</b> 8971 Cash Only 01/01/2015	<b>Decedent's Social Security Number</b>
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**Part 6—Portability of Deceased Spousal Unused Exclusion (DSUE)**

**Portability Election**

A decedent with a surviving spouse elects portability of the deceased spousal unused exclusion (DSUE) amount, if any, by completing and timely-filing this return. No further action is required to elect portability of the DSUE amount to allow the surviving spouse to use the decedent's DSUE amount.

**Section A. Opting Out of Portability**

The estate of a decedent with a surviving spouse may opt out of electing portability of the DSUE amount. Check here and do not complete Sections B and C of Part 6 only if the estate opts **NOT** to elect portability of the DSUE amount.

**Section B. QDOT**

Are any assets of the estate being transferred to a qualified domestic trust (QDOT)?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

If "Yes," the DSUE amount portable to a surviving spouse (calculated in Section C, below) is preliminary and shall be redetermined at the time of the final distribution or other taxable event imposing estate tax under section 2056A. See instructions for more details.

**Section C. DSUE Amount Portable TO the Surviving Spouse** (To be completed by the estate of a decedent making a portability election.)

Complete the following calculation to determine the DSUE amount that can be transferred to the surviving spouse.

1	Enter the amount from line 9c, Part 2 - Tax Computation.....	1	
2	Reserved.....	2	
3	Enter the value of the cumulative lifetime gifts on which tax was paid or payable (see instructions).....	3	
4	Add lines 1 and 3.....	4	
5	Enter amount from line 10, Part 2 - Tax Computation.....	5	
6	Divide amount on line 5 by 40% (0.40) (do not enter less than zero).....	6	
7	Subtract line 6 from line 4.....	7	
8	Enter amount from line 5, Part 2 - Tax Computation.....	8	
9	Subtract line 8 from line 7 (do not enter less than zero).....	9	
10	DSUE amount portable to the surviving spouse (Enter the lesser of line 9 or line 9a, Part 2-Tax Computation)	10	

**Section D. DSUE Amount Received FROM Predeceased Spouse(s)** (To be completed by the estate of a deceased surviving spouse with DSUE amount from predeceased spouse(s))

Provide the following information to determine the DSUE amount received from deceased spouses.

A Name of Deceased Spouse (dates of death after December 31, 2010, only)	B Date of Death (enter as mm/dd/yy)	C Portability Election Made?		D If "Yes," DSUE Amount Received from Spouse	E DSUE Amount Applied by Decedent to Lifetime Gifts	F Year of Form 709 Reporting Use of DSUE Amount Listed in col E	G Remaining DSUE Amount, if any (subtract col. E from col. D)
		Yes	No				
<b>Part 1 — DSUE RECEIVED FROM LAST DECEASED SPOUSE</b>							
		<input type="checkbox"/>	<input type="checkbox"/>				
<b>Part 2 — DSUE RECEIVED FROM OTHER PREDECEASED SPOUSE(S) AND USED BY DECEDENT</b>							
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
Total (for all DSUE amounts from predeceased spouse(s) applied).....							

Add the amount from Part 1, column D and the total from Part 2, column E. Enter the result on line 9b, Part 2 - Tax Computation..... ▶

**Estate of:**  
**8971 Cash Only 01/01/2015**

**Decedent's Social Security Number**

**SCHEDULE C - Mortgages, Notes, and Cash**

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

Item Number	Description	Alternate valuation date	Alternate Value	Value at date of death
1	Cash			10,000,000.00
Total from continuation schedules (or additional sheets) attached to this schedule.....				
<b>TOTAL.</b> (Also enter on Part 5, Recapitulation, page 3, at item 3.) .....				10,000,000.00

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size)

**Estate of:**  
**8971 Cash Only 01/01/2015**

**Decedent's Social Security Number**

**SCHEDULE F - Other Miscellaneous Property Not Reportable Under Any Other Schedule**

(For jointly owned property that must be disclosed on Schedule E, see instructions.)  
 (If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

	<b>Yes</b>	<b>No</b>
<b>1</b> Did the decedent own any works of art, items, or any collections whose artistic or collectible value at date of death exceeded \$3,000?..... If "Yes," submit full details on this schedule and attach appraisals.		
<b>2</b> Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death?..... If "Yes," submit full details on this schedule.		
<b>3</b> Did the decedent at the time of death have, or have access to, a safe deposit box?..... If "Yes," state location, and if held jointly by decedent and another, state name and relationship of joint depositor.		

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item Number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate Value	Value at date of death
	<b>None</b>			
Total from continuation schedules (or additional sheets) attached to this schedule.....				
<b>TOTAL.</b> (Also enter on Part 5, Recapitulation, page 3, at item 6.) .....				

Estate of: 8971 Cash Only

1. Variance: 706 - 8971

10,000,000.00		10,000,000.00
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706 Sched	Item Num	Name	Lot #	# Benys	Cash	IRD	Exclude	Resid	Changed	Form 706	Form 8971	Variance
C	1	Cash			<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10,000,000.00		10,000,000.00
<b>C</b>										10,000,000.00		10,000,000.00
										10,000,000.00		10,000,000.00

**Information Regarding Beneficiaries  
 Acquiring Property From a Decedent**

▶ Information about Form 8971 and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971).

Check box if this is a supplemental filing

**Part I Decedent and Executor Information**

<b>1</b> Decedent's name  <b>8971 Cash Only</b>	<b>2</b> Decedent's date of death  <b>01-01-2015</b>	<b>3</b> Decedent's SSN
<b>4</b> Executor's Name (see instructions)	<b>5</b> Executor's phone no.	<b>6</b> Executor's TIN
<b>7</b> Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code)		
<b>8</b> If there are multiple executors, check here <input type="checkbox"/> and attach a statement showing the names, addresses, telephone numbers, and TINs of the additional executors.		
<b>9</b> If the estate elected alternate valuation, indicate the alternate valuation date: _____		

**Part II Beneficiary Information**

How many beneficiaries received (or are expected to receive) property from the estate? \_\_\_\_\_ For each beneficiary, provide the information requested below. If more space is needed, attach a statement showing the requested information for the additional beneficiaries.

	A Name of Beneficiary	B TIN	C Address, City, State, ZIP	D Date Provided

**Notice To Executors:**

Submit Form 8971 with a copy of each completed Schedule A to the IRS. To protect privacy, Form 8971 should not be provided to any beneficiary. Only Schedule A of Form 8971 should be provided to the beneficiary. Retain copies of all forms for the estate's records.

**Sign Here** ▶ Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, all information reported herein is true, correct, and complete.

\_\_\_\_\_  
 Signature of executor

\_\_\_\_\_  
 Date

May the IRS discuss this return with the preparer shown below? See instructions.....  Yes  No

<b>Print/Type preparer's name</b>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶		
	Firm's address ▶	Phone no.		

# **8971**

**(Supplemental)**

**United States Estate (and Generation-Skipping Transfer) Tax Return**  
 ▶ **Estate of a citizen or resident of the United States (see instructions).**  
**To be filed for decedents dying after December 31, 2012.**

OMB No. 1545-0015

<b>Part 1. – Decedent and Executor</b>	<b>1a</b> Decedent's first name and middle initial (and maiden name, if any)		<b>1b</b> Decedent's last name <b>8971 Supplemental</b>		<b>2</b> Decedent's Social Security No.	
	<b>3a</b> City, town, or post office; county; state or province; country; and ZIP or foreign postal code. <b>, PA</b>		<b>3b</b> Year domicile established	<b>4</b> Date of birth	<b>5</b> Date of death <b>01-01-2016</b>	
	<b>6a</b> Name of executor (see instructions)		<b>6b</b> Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code) and phone no.  Phone no.			
	<b>6c</b> Executor's social security number (see instructions)					
	<b>6d</b> If there are multiple executors, check here <input type="checkbox"/> and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executors.					
	<b>7a</b> Name and location of court where will was probated or estate administered				<b>7b</b> Case number	
	<b>8</b> If decedent died testate, check here <input checked="" type="checkbox"/> and attach a certified copy of the will.			<b>9</b> If you extended the time to file this Form 706, check here <input type="checkbox"/>		
<b>10</b> If Schedule R-1 is attached, check here <input type="checkbox"/>		<b>11</b> If estimating value of assets included in gross estate on line 1 pursuant to the special rule of Reg. section 20.2010-2T(a) (7)(ii), check here <input type="checkbox"/>				

<b>Part 2. — Tax Computation</b>	<b>1</b> Total gross estate less exclusion (from Part 5, Recapitulation, item 13).....	<b>1</b>	<b>200,000.00</b>
	<b>2</b> Total allowable deductions (from Part 5, Recapitulation, item 24)).....	<b>2</b>	<b>0.00</b>
	<b>3a</b> Tentative taxable estate (subtract line 2 from line 1).....	<b>3 a</b>	<b>200,000.00</b>
	<b>b</b> Deduction for state death taxes.....	<b>b</b>	
	<b>c</b> Taxable estate (subtract line 3b from line 3a).....	<b>c</b>	<b>200,000.00</b>
	<b>4</b> Adjusted taxable gifts (see instructions).....	<b>4</b>	
	<b>5</b> Add lines 3c and 4.....	<b>5</b>	<b>200,000.00</b>
	<b>6</b> Tentative tax on the amount on line 5 from Table A in the instructions.....	<b>6</b>	<b>54,800.00</b>
	<b>7</b> Total gift tax paid or payable (see instructions).....	<b>7</b>	
	<b>8</b> Gross estate tax (subtract line 7 from line 6).....	<b>8</b>	<b>54,800.00</b>
	<b>9a</b> Basic exclusion amount.....	<b>9a</b>	<b>5,450,000.00</b>
	<b>9b</b> Deceased spousal unused exclusion (DSUE) amount from predeceased spouse(s), if any (from Section D, Part 6 - Portability of Deceased Spousal Unused Exclusion) .....	<b>9b</b>	
	<b>9c</b> Applicable exclusion amount (add lines 9a and 9b).....	<b>9c</b>	<b>5,450,000.00</b>
	<b>9d</b> Applicable credit amount (tentative tax on the amount in 9c from Table A in the instructions).....	<b>9d</b>	<b>2,125,800.00</b>
	<b>10</b> Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.).....	<b>10</b>	
	<b>11</b> Allowable unified credit (applicable credit amount) (subtract line 10 from line 9d).....	<b>11</b>	<b>2,125,800.00</b>
	<b>12</b> Subtract line 11 from line 8 (but do not enter less than zero).....	<b>12</b>	<b>0.00</b>
	<b>13</b> Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)	<b>13</b>	<b>0.00</b>
	<b>14</b> Credit for tax on prior transfers (from Schedule Q).....	<b>14</b>	<b>0.00</b>
	<b>15</b> Total credits (add lines 13 and 14).....	<b>15</b>	<b>0.00</b>
<b>16</b> Net estate tax (subtract line 15 from line 12).....	<b>16</b>	<b>0.00</b>	
<b>17</b> Generation-skipping transfer (GST) taxes (from Schedule R, Part 2, line 10) .....	<b>17</b>	<b>0.00</b>	
<b>18</b> Total transfer taxes (add lines 16 and 17).....	<b>18</b>	<b>0.00</b>	
<b>19</b> Prior payments. Explain in an attached statement.....	<b>19</b>		
<b>20</b> Balance due (or overpayment) (subtract line 19 from line 18).....	<b>20</b>	<b>0.00</b>	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of executor _____ Date _____				
	Signature of executor _____ Date _____				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

**Estate of: 8971 Supplemental 01/01/2016** **Decedent's Social Security Number**

**Part 3 -- Elections by the Executor**

**Note.** For information on electing portability of the decedent's DSUE amount, including how to opt out of the election, see Section A of Part 6-Portability of Deceased Spousal Unused Exclusion.  
**Note.** Some of these elections may require the posting of bonds or liens.

		Yes	No
<i>Please check the "Yes" or "No" box for each question (see instructions).</i>			
<b>1</b> Do you elect alternate valuation? .....	<b>1</b>		
<b>2</b> Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1 .....	<b>2</b>		
<b>3</b> Do you elect to pay the taxes in installments as described in section 6166?..... If "Yes," you must attach the additional information described in the instructions. <b>Note. By electing section 6166, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien.</b>	<b>3</b>		
<b>4</b> Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in section 6163?.....	<b>4</b>		

**Part 4 -- General Information** **(Note. Please attach the necessary supplemental documents. You must attach the death certificate.) (see instructions).**

Authorization to receive confidential tax information under Regs. sec. 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate:

Name of representative (print or type)	State	Address (number, street, and room or suite no., city, state, and ZIP code)	
I declare that I am the <input type="checkbox"/> attorney/ <input type="checkbox"/> certified public accountant/ <input type="checkbox"/> enrolled agent (check the applicable box) for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.			
Signature	CAF number	Date	Telephone number

- 1** Death certificate number and issuing authority (attach a copy of the death certificate to this return).
- 2** Decedent's business or occupation. If retired, check here  and state decedent's former business or occupation.
- 3a** Marital status of the decedent at time of death:  
 Married  Widow/widower  Single  Legally separated  Divorced
- 3b** For all prior marriages, list the name and SSN of the former spouse, the date the marriage ended, and whether the marriage ended by annulment, divorce, or death. Attach additional statements of the same size if necessary.

<b>4a</b> Surviving spouse's name <b>None</b>	<b>4b</b> Social security number	<b>4c</b> Amount received (see instructions)
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**5** Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)

All unascertainable beneficiaries and those who receive less than \$5,000.....

**Total**.....

**If you answer "Yes" to any of the following questions, you must attach additional information as described.**

		Yes	No
<b>6</b> Is the estate filing a protective claim for refund? ..... If "Yes," complete and attach two copies of Schedule PC for each claim.			
<b>7</b> Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see instructions)? .....			
<b>8a</b> Have federal gift tax returns ever been filed? ..... If "Yes," attach copies of the returns, if available, and furnish the following information:			
<b>b</b> Period(s) covered	<b>c</b> Internal Revenue office(s) where filed		
<b>9a</b> Was there any insurance on the decedent's life that is not included on the return as part of the gross estate? .....			
<b>b</b> Did the decedent own any insurance on the life of another that is not included in the gross estate? .....			

<b>Estate of: 8971 Supplemental 01/01/2016</b>	<b>Decedent's Social Security Number</b>
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**Part 4 - General Information** (continued)

If you answer "Yes" to any of the following questions, you must attach additional information as described in the instructions.	Yes	No
<b>10</b> Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E .....		
<b>11a</b> Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation?.....		
<b>b</b> If "Yes," was the value of any interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions on reporting the total accumulated or effective discounts taken on Schedule F or G .....		
<b>12</b> Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038 (see the instructions)? If "Yes," you must complete and attach Schedule G".....		
<b>13a</b> Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime? .....		
<b>b</b> Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship? .....		
<b>c</b> Was the decedent receiving income from a trust created after October 22, 1986 by a parent or grandparent? .....		
If "Yes," was there a GST taxable termination (under section 2612) on the death of the decedent? .....		
<b>d</b> If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).		
<b>e</b> Did decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in question 13a or 13b? .....		
If "Yes," provide the EIN number for this transferred/sold item. ▶		
<b>14</b> Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H .....		
<b>15</b> Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? .....		
<b>16</b> Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I .....		
<b>17</b> Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation .....		

**Part 5 - Recapitulation Note.** If estimating the value of one or more assets pursuant to the special rule of Reg. sec. 20.2010-2T(a)(7)(ii), enter on both lines 10 and 23 the amount noted in the instructions for the corresponding range of values. (See instructions for details.)

Item no.	Gross estate	Alternate value	Value at date of death
<b>1</b>	Schedule A — Real Estate.....	<b>1</b>	<b>0.00</b>
<b>2</b>	Schedule B — Stocks and Bonds .....	<b>2</b>	<b>200,000.00</b>
<b>3</b>	Schedule C — Mortgages, Notes, and Cash .....	<b>3</b>	<b>0.00</b>
<b>4</b>	Schedule D — Insurance on the Decedent's Life (attach Form(s) 712) .....	<b>4</b>	<b>0.00</b>
<b>5</b>	Schedule E — Jointly Owned Property (attach Form(s) 712 for life insurance) .....	<b>5</b>	<b>0.00</b>
<b>6</b>	Schedule F — Other Miscellaneous Property (attach Form(s) 712 for life insurance) .....	<b>6</b>	<b>0.00</b>
<b>7</b>	Schedule G — Transfers During Decedent's Life (attach Form(s) 712 for life insurance) .....	<b>7</b>	<b>0.00</b>
<b>8</b>	Schedule H — Powers of Appointment .....	<b>8</b>	<b>0.00</b>
<b>9</b>	Schedule I — Annuities .....	<b>9</b>	<b>0.00</b>
<b>10</b>	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii) .....	<b>10</b>	
<b>11</b>	Total gross estate (add items 1 through 10) .....	<b>11</b>	<b>200,000.00</b>
<b>12</b>	Schedule U — Qualified Conservation Easement Exclusion .....	<b>12</b>	
<b>13</b>	Total gross estate less exclusion (subtract item 12 from item 11). Enter here and on line 1 of Part 2 - Tax Computation .....	<b>13</b>	<b>200,000.00</b>

Item no.	Deductions	Amount
<b>14</b>	Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims .....	<b>14</b>
<b>15</b>	Schedule K — Debts of the Decedent .....	<b>15</b> style="text-align: right;"> <b>0.00</b>
<b>16</b>	Schedule K — Mortgages and Liens .....	<b>16</b> style="text-align: right;"> <b>0.00</b>
<b>17</b>	Total of items 14 through 16 .....	<b>17</b> style="text-align: right;"> <b>0.00</b>
<b>18</b>	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Recapitulation) .....	<b>18</b> style="text-align: right;"> <b>0.00</b>
<b>19</b>	Schedule L — Net Losses During Administration .....	<b>19</b> style="text-align: right;"> <b>0.00</b>
<b>20</b>	Schedule L — Expenses Incurred in Administering Property Not Subject to Claims .....	<b>20</b> style="text-align: right;"> <b>0.00</b>
<b>21</b>	Schedule M — Bequests, etc., to Surviving Spouse .....	<b>21</b> style="text-align: right;"> <b>0.00</b>
<b>22</b>	Schedule O — Charitable, Public, and Similar Gifts and Bequests .....	<b>22</b> style="text-align: right;"> <b>0.00</b>
<b>23</b>	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii) .....	<b>23</b>
<b>24</b>	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2 of the Tax Computation .....	<b>24</b>

<b>Estate of:</b> 8971 Supplemental 01/01/2016	<b>Decedent's Social Security Number</b>
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**Part 6—Portability of Deceased Spousal Unused Exclusion (DSUE)**

**Portability Election**

A decedent with a surviving spouse elects portability of the deceased spousal unused exclusion (DSUE) amount, if any, by completing and timely-filing this return. No further action is required to elect portability of the DSUE amount to allow the surviving spouse to use the decedent's DSUE amount.

**Section A. Opting Out of Portability**

The estate of a decedent with a surviving spouse may opt out of electing portability of the DSUE amount. Check here and do not complete Sections B and C of Part 6 only if the estate opts **NOT** to elect portability of the DSUE amount.

**Section B. QDOT**

Are any assets of the estate being transferred to a qualified domestic trust (QDOT)?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

If "Yes," the DSUE amount portable to a surviving spouse (calculated in Section C, below) is preliminary and shall be redetermined at the time of the final distribution or other taxable event imposing estate tax under section 2056A. See instructions for more details.

**Section C. DSUE Amount Portable TO the Surviving Spouse** (To be completed by the estate of a decedent making a portability election.)

Complete the following calculation to determine the DSUE amount that can be transferred to the surviving spouse.

1	Enter the amount from line 9c, Part 2 - Tax Computation.....	1	
2	Reserved.....	2	
3	Enter the value of the cumulative lifetime gifts on which tax was paid or payable (see instructions).....	3	
4	Add lines 1 and 3.....	4	
5	Enter amount from line 10, Part 2 - Tax Computation.....	5	
6	Divide amount on line 5 by 40% (0.40) (do not enter less than zero).....	6	
7	Subtract line 6 from line 4.....	7	
8	Enter amount from line 5, Part 2 - Tax Computation.....	8	
9	Subtract line 8 from line 7 (do not enter less than zero).....	9	
10	DSUE amount portable to the surviving spouse (Enter the lesser of line 9 or line 9a, Part 2-Tax Computation)	10	

**Section D. DSUE Amount Received FROM Predeceased Spouse(s)** (To be completed by the estate of a deceased surviving spouse with DSUE amount from predeceased spouse(s))

Provide the following information to determine the DSUE amount received from deceased spouses.

A Name of Deceased Spouse (dates of death after December 31, 2010, only)	B Date of Death (enter as mm/dd/yy)	C Portability Election Made?		D If "Yes," DSUE Amount Received from Spouse	E DSUE Amount Applied by Decedent to Lifetime Gifts	F Year of Form 709 Reporting Use of DSUE Amount Listed in col E	G Remaining DSUE Amount, if any (subtract col. E from col. D)
		Yes	No				
<b>Part 1 — DSUE RECEIVED FROM LAST DECEASED SPOUSE</b>							
		<input type="checkbox"/>	<input type="checkbox"/>				
<b>Part 2 — DSUE RECEIVED FROM OTHER PREDECEASED SPOUSE(S) AND USED BY DECEDENT</b>							
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
Total (for all DSUE amounts from predeceased spouse(s) applied).....							

Add the amount from Part 1, column D and the total from Part 2, column E. Enter the result on line 9b, Part 2 - Tax Computation.....

**Estate of:**  
**8971 Supplemental 01/01/2016**

**Decedent's Social Security Number**

**SCHEDULE B - Stocks and Bonds**

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last four columns.

Item Number	Description including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP # or EIN, where applicable	Unit Value	Alternate valuation date	Alternate Value	Value at date of death
1	500 shares of Google		400			200,000.00
Total from continuation schedules (or additional sheets) attached to this schedule.....						
<b>TOTAL.</b> (Also enter on Part 5, Recapitulation, page 3, at item 2.) .....						<b>200,000.00</b>

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size)

Estate of:  
8971 Supplemental 01/01/2016

Decedent's Social Security Number

**SCHEDULE F - Other Miscellaneous Property Not Reportable Under Any Other Schedule**

(For jointly owned property that must be disclosed on Schedule E, see instructions.)  
(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

**Note.** If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions and Reg. section 20.2010-2T (a)(7)(ii) for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

	Yes	No
<b>1</b> Did the decedent own any works of art, items, or any collections whose artistic or collectible value at date of death exceeded \$3,000?..... If "Yes," submit full details on this schedule and attach appraisals.		
<b>2</b> Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death?..... If "Yes," submit full details on this schedule.		
<b>3</b> Did the decedent at the time of death have, or have access to, a safe deposit box?..... If "Yes," state location, and if held jointly by decedent and another, state name and relationship of joint depositor.		

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item Number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate Value	Value at date of death
	None			
Total from continuation schedules (or additional sheets) attached to this schedule.....				
<b>TOTAL.</b> (Also enter on Part 5, Recapitulation, page 3, at item 6.) .....				

1. Variance: 706 - 8971

							200,000.00	200,000.00	0.00			
706 Sched	Item Num	Name	Lot #	# Benys	Cash	IRD	Exclude	Resid	Changed	Form 706	Form 8971	Variance
B	1	Google		1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	200,000.00	200,000.00	0.00
<b>B</b>										200,000.00	200,000.00	0.00
										<u>200,000.00</u>	<u>200,000.00</u>	<u>0.00</u>

2. Variance: 706 - 8971 (with sales history)

706 Sched	Item Num	Name	Lot #	Description	# Units	Form 706	Form 8971	Variance
B	1	Google		Inventoried	500.00	200,000.00	200,000.00	
				Google	500.00	200,000.00	200,000.00	0.00
				<b>B</b>		200,000.00	200,000.00	
<b>Total</b>						200,000.00	200,000.00	

# Form 8971 SCHEDULE A

## 8971 Supplemental

Sched Item #	Description	Beneficiary	Y/N	Valuation Date	Percent	Value	
						Grand total	200,000
<b>B</b>							
1					<b>706 Amount</b> →	200,000	
	Description for supplemental filing, showing Beny 1		N	01/01/2016		200,000	
						200,000	
						Grand total	200,000

**Information Regarding Beneficiaries  
 Acquiring Property From a Decedent**

▶ Information about Form 8971 and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971).

Check box if this is a supplemental filing

**Part I Decedent and Executor Information**

<b>1</b> Decedent's name  <b>8971 Supplemental</b>	<b>2</b> Decedent's date of death  <b>01-01-2016</b>	<b>3</b> Decedent's SSN
<b>4</b> Executor's Name (see instructions)	<b>5</b> Executor's phone no.	<b>6</b> Executor's TIN
<b>7</b> Executor's address (number and street including apartment or suite no.; city, town, or post office; state or province; country; and ZIP or foreign postal code)		
<b>8</b> If there are multiple executors, check here <input type="checkbox"/> and attach a statement showing the names, addresses, telephone numbers, and TINs of the additional executors.		
<b>9</b> If the estate elected alternate valuation, indicate the alternate valuation date: _____		

**Part II Beneficiary Information**

How many beneficiaries received (or are expected to receive) property from the estate? 1 For each beneficiary, provide the information requested below. If more space is needed, attach a statement showing the requested information for the additional beneficiaries.

	A Name of Beneficiary	B TIN	C Address, City, State, ZIP	D Date Provided
1	<b>Beny 1</b>	<b>123-45-6789</b>	<b>PA</b>	<b>06/01/2016</b>

**Notice To Executors:**

Submit Form 8971 with a copy of each completed Schedule A to the IRS. To protect privacy, Form 8971 should not be provided to any beneficiary. Only Schedule A of Form 8971 should be provided to the beneficiary. Retain copies of all forms for the estate's records.

**Sign Here** ▶ Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, all information reported herein is true, correct, and complete.

\_\_\_\_\_  
 Signature of executor

\_\_\_\_\_  
 Date

May the IRS discuss this return with the preparer shown below? See instructions.....  Yes  No

<b>Print/Type preparer's name</b>	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶		
	Firm's address ▶	Phone no.		

## SCHEDULE A—Information Regarding Beneficiaries Acquiring Property from a Decedent

▶ Information about Form 8971 (including Schedule A) and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971).

Check box if this is a supplemental filing

### Part 1. General Information

1 Decedent's name <b>8971 Supplemental</b>	2 Decedent's SSN	3 Beneficiary's name <b>Beny 1</b>	4 Beneficiary's TIN <b>123-45-6789</b>
5 Executor's name			6 Executor's phone no.
7 Executor's address			

### Part 2. Information on Property Acquired

A Item No.	B Description of property acquired from the decedent and the Schedule and item number where reported on the decedent's Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return. If the beneficiary acquired a partial interest in the property, indicate the percentage acquired here.	C Did this asset increase estate tax liability? (Y/N)	D Valuation Date	E Estate Tax Value (in U.S. dollars)
1	<p><b>Form 706, Schedule <u>B</u> , Item <u>1</u></b></p> <p><b>Description for supplemental filing, showing only items that have changed.</b></p>	<b>N</b>	01/01/2016	200,000

#### Notice To Beneficiaries:

You have received this schedule to inform you of the value of property you received from the estate of the decedent named above. **Retain this schedule for tax reporting purposes.** If the property increased the estate tax liability, Internal Revenue Code section 1014(f) applies, requiring the consistent reporting of basis information. For more information on determining basis, see IRC section 1014 and/or consult a tax professional.