

Trust / Estate Name: _____

In order to have a complete understanding of your tax situation in 2022, please respond to the questions below. Your answers will provide us with information that normally does not come from third party sources (such as 1099s) or written representations from you (such as real estate taxes paid during the year or charitable contributions). Please take a moment to complete the questionnaire. If any question is left blank, the answer will be assumed to be "No" or "\$0". Please submit this form with your tax documents. Thank you!

This form is also available as a FILLABLE FORM on our website CoverRossiter.com/client-support/client-forms

Checklist						
Listed below are common items used to prepare the trust/estate's fiduciary income tax return. Please indicate the quantity and/or amount of the items that pertain to the return.						
Income Items:						Quantity
Consolidated 1099						
Interest Income (1099-INT)						
Dividend Income (1099-DIV)						
Sales of Stock/Capital Gains/Losses (1099-B and Realized Gains/Loss Statements)						
Sale of Real Estate (1099-S. Also, see page 2 for additional documents to provide)						
Rental Real Estate Income (1099-MISC and Associated Expenses)						
Partnership, S-Corporation, Other Trust/Estate Income (K-1)						
State/Local Tax Refunds (1099-G)						
IRA and Pension Income (1099-R)						
Cancellation of Debt Income (1099-C)						
Other Income: Describe here (use additional sheet if needed)						
Items of Deductions and Other Expenses:						Amount
Real Estate Taxes (1098 or Real Estate Tax Bills)						
Mortgage Interest Expense (1098)						
Investment Interest Expense						
Charitable Contributions Made from Income						
Fiduciary Fees						
Attorney Fees						
Accounting Fees paid to others, excluding Cover & Rossiter						
Custodial/Asset Management Fees						
Other Deductions and Other Expenses: List						
Please provide any additional tax documentation, so we may accurately include all taxable income the trust or estate may have received throughout the year. If you feel it is necessary or helpful to provide copies of bank statements, bills paid or monthly investment statements, include them with the questionnaire. If you are uncertain, provide the information and we will determine the tax impact.						
2022 Federal and State Estimated Tax Payments (include any 4th Qtr payments made in 2023): (Use separate sheet to list taxes paid to additional states and/or local municipalities)						
	Federal Date Paid	Federal Amount	State1____ Date Paid	State1 ____ Amount	State2____ Date Paid	State2 ____ Amount
1st Qtr. Estimated Taxes						
2nd Qtr. Estimated Taxes						
3rd Qtr. Estimated Taxes						
4th Qtr. Estimated Taxes						

Trust or Estate General Information:		Yes	No
1. Did the fiduciary, trustee, or executor change in 2022? If YES, please complete contact information below (use separate sheet if necessary):		<input type="checkbox"/>	<input type="checkbox"/>
Name:	Daytime Phone:		
Address:	Email:		
2. Did the address of the trust or estate change during year? If YES, provide the new address, and fiduciary's home phone number, cell phone number, and email address below:		<input type="checkbox"/>	<input type="checkbox"/>
Address:			
Daytime Phone:	Email:		
3. Did the address of any beneficiary change during year? If YES, please provide the new address and effective date of the change below or on a separate sheet and attach to form.		<input type="checkbox"/>	<input type="checkbox"/>
Beneficiary Name:	Effective date of change:		
Address:	Email:		
4. Was there a change in beneficial interest in the trust (such as did a beneficiary die during the year, etc.)? If YES, please attach an explanation.		<input type="checkbox"/>	<input type="checkbox"/>
5. Did the trust or estate distribute any cash or property during the year? If YES,		<input type="checkbox"/>	<input type="checkbox"/>
a. What was the amount of cash distributed? \$ _____			
b. Of the total, what amount was from principal? \$ _____			
c. Provide details of any non-cash distributions of principal on a separate sheet and attach to this form.			
6. Did you receive correspondence from the IRS or any state taxing authority? If YES, please provide a copy with your tax docs.		<input type="checkbox"/>	<input type="checkbox"/>
7. Is this the initial year for the trust/estate? If YES, please provide copy of the trust document or decedent's will.		<input type="checkbox"/>	<input type="checkbox"/>
Capital Transactions:		Yes	No
1. Aside from items reported on Form 1099-B, did the trust or estate sell any type of asset (rental real estate, investment property, land, securities, bonds, privately held corporations or partnerships, collectibles, etc.)? If YES, please answer the questions below:		<input type="checkbox"/>	<input type="checkbox"/>
a. Attach a settlement sheet or bill of sale from the date of purchase and date of sale, along with a statement of cost bases for additional items purchased but not listed on the settlement sheets or bills of sale.			
b. If the trust or estate sold any asset at a loss, was it related to the buyer? If YES, please explain on a separate sheet and attach to this form.		<input type="checkbox"/>	<input type="checkbox"/>
c. Was the sale of any asset in conjunction with a plan to acquire a like-kind asset in a 1031 exchange? If YES, please explain on a separate sheet and attach to this form.		<input type="checkbox"/>	<input type="checkbox"/>
2. Did the trust or estate have any debts canceled, forgiven, or refinanced during the year?		<input type="checkbox"/>	<input type="checkbox"/>
Deduction Information:		Yes	No
Is the trust or estate claiming a deduction for mortgage interest paid to an individual or other non-financial institution and did not receive Form 1098? If YES, please provide the lender's name, Social Security Number/EIN, and amount of interest paid on a separate sheet and attach to this form.		<input type="checkbox"/>	<input type="checkbox"/>
Miscellaneous:		Yes	No
Did the trust or estate create or transfer money or property to a foreign trust?		<input type="checkbox"/>	<input type="checkbox"/>
Does the trust or estate have a foreign bank or other financial account?		<input type="checkbox"/>	<input type="checkbox"/>
2023 Tax Planning:		Yes	No
Does the trust or estate expect a substantial change in its income in 2023?		<input type="checkbox"/>	<input type="checkbox"/>
Does the trust or estate expect a substantial change in its distributions to the beneficiaries in 2023?		<input type="checkbox"/>	<input type="checkbox"/>
Does the trust or estate expect a substantial change in its deductions in 2023?		<input type="checkbox"/>	<input type="checkbox"/>