

Below is a listing of the documents we need to begin a new service project. Copies of these documents can be sent to us via e-mail, online portal, carrier, or the postal service, but please do not send us original documents.



- Will and/or Trust Agreement;
- Death Certificate;
- Tax ID # for entity;
- Dates of Letters Testamentary;
- Executor's/Trustee's name(s), address and social security number;
- Listing of Beneficiaries with addresses and social security numbers;
- Listing of **all** assets with **date of death or date of transfer values** (also real property appraisals and tangible personal property appraisals.) This includes both fiduciary carry value and tax basis for each asset;
- **Copies** of all bank and brokerage account statements **from date of death/date of transfer/open to close/present**;
- Check register or ledger for the decedent and estate/trust checking accounts, including detail for all deposits and payments;
- Copies of the IRS Fm-706 and/or Fm-1041 which has been filed

Also, in order to prepare your fiduciary accounting, we need the following questions answered:

1. Type of Entity (Ability to allocate expenses between Principal and Income has been indicated below):
 - a. Simple Estate-No Allocation
 - b. Estate w/o further Trust-No Allocation
 - c. Estate w/ further Trust-P & I
 - d. POA-No Allocation
 - e. Revoc w/o further Trust-No Allocation
 - f. Revocable Trust w/ further Trust-P & I
 - g. Irrevocable/Testamentary Trust-P & I
 - h. Guardianship-No Allocation
2. Date of Death (if applicable): _____
3. Regarding the preparation of accounting:
 - a. What is the start date: _____
 - b. What is the end date: _____
4. If TEdec will be continuing data entry after the indicated end date, what will the time period be:
 - a. Monthly
 - b. Quarterly
 - c. Annually
5. Will this accounting be used for tax return purposes?


www.tedec.com
207 Court Street
Little Valley, NY 14755
Phone: 716-938-9137
Fax: 716-938-6155
E-mail: rose@tedec.com

6. Security Preferences:
- a. Default for dividends (unless otherwise requested, we will apply Qualified):
 - Qualified
 - Non-Qualified
 - b. Lot sale Method (unless otherwise requested, we will apply FIFO):
 - FIFO
 - LIFO
 - %
 - c. Commissions and Expenses on Sales:
 - Schedule C
 - Gain/Loss Schedules
 - Net sales so no commissions and expenses show on accounting
 - d. Beneficiary Distributions:
 - 100% Income
 - 100% Principal
 - Other: _____
 - e. Principal & Income Act:
 - California
 - Florida
 - New York
 - New Jersey
 - UPIA (Amended 2008)
 - UPIA (Pre 2008)
 - Entity without P&I Allocation
 - f. Do dividend re-investments require Income Account?
 - g. Expense allocation between Principal & Income:
 - 50/50%
 - 2/3 1/3 %
 - Other: _____
 - h. With what frequency should Market Values be entered?
 - Quarterly
 - Annually
 - Period-End
 - Other: _____

If you have any questions about the above information, please feel free to give us a call.

Thank you for letting us prepare your accounting and we will be in touch if we need any further information to proceed on your file.