Form **8939**

Department of the Treasury Internal Revenue Service

Allocation of Increase in Basis for Property Acquired From a Decedent

OMB No. 1545-2203

2010

File separately. Do NOT file with Form 1040. See below for filing address.

To be filed for decedents dying after December 31, 2009, and before January 1, 2011.

It th	ıs is aı	n amended Form 8939, check here ► 🔲 🔝 If 🖯	filing this Form	8939 revokes a timely and	otherwise valid se	ection 1022 e	lection, d	check here ▶ 🔲	
	1a	Decedent's first (given) name and middle initial (and maider	n name, if any)	1b Decedent's last (family)	name	2 Deceden	t's Social	Security No.	
Part 1—Decedent and Executor		County, state, and ZIP code, or foreign country, of leg (domicile) at time of death	gal residence	4 Check if decedent w and was not a citizer instructions. If check (citizenship)	of the U.S. See	5 Date of d	eath	:	
edent				6b Executor's address (nun town, or post office; stat		0 1		number; city,	
– Dec	6a	Name of executor (see instructions)							
Part 1	6c	Executor's social security number (see instructions)							
						Phone n	o. ()	
		Marital status of the decedent at time of death Married Widow or widower—Name, SSN, and data	te of death of d						
		☐ Single ☐ Legally separated							
		☐ Divorced — Date divorce decree became f	final ▶			T			
Ę	8a	Surviving spouse's name				8b Spous	e's social	security number	
ıtati	9	Individuals (other than the surviving spouse), tr	rusts, estates, o	or other entities who acqu	ired property from	the estate (see instr	uctions).	
Basis Allocation Computation	Name of individual, trust, estate, or other entity				expayer identification number				
on G									
cat									
Ä									
asis									
- 1									
Part 2		Built-in loss (see instructions)							
ď		Capital loss carryforward (see instructions) .							
		Net operating loss carryforward (see instruction							
	12a Add lines 10, 11, and 12 (see instructions)								
		General Basis Increase. Add the amounts on li							
		Enter the total amount of General Basis Increa				120			
	_			·	. , . , .	13			
	instructions)								
		(see instructions)				14			
true, nam or Fo	correct e and a	alties of perjury, I declare that I have examined this ret, and complete. I (executor) understand that if any o'address will be shared with such person, and I (execute (or Form 706-NA) with respect to this decedent or e	ther person files a utor) also hereby	a Form 8939 or Form 706 (or request the IRS share with m	Form 706-NA) with rie the name and add	espect to this lress of any p	decedent erson who	t or estate, that my files a Form 8939	
Sign Here		Signature of executor			Date				
		Signature of executor			Date				
Paid		Print/Type preparer's name	Preparer's signatu	ire	Date	Check self-employ	if PTIN ed		
	parer Only	Firm's name ▶				Firm's EIN	-		
Joe Oill		Firm's address ▶						Phone no.	

Send Form 8939 (including accompanying schedules and statements) to: Internal Revenue Service, Estate & Gift Stop 824G, 201 W. Rivercenter Blvd., Covington, KY 41011

SCHEDULE A (Form 8939)

Department of the Treasury Internal Revenue Service

Disclosure of Property Acquired From the Decedent (and Recipient Statement)

Recipients of Schedule A: For more information and details on the information shown on this schedule, see the instructions for Form 8939 and www.irs.gov/form8939.

Decedent's Social Security Number Estate of: Number of Complete a separate Schedule A for each recipient of property, including the decedent's estate. See instructions. Part I General Information 1a Name of executor **1b** Executor's address (number and street including apartment or suite number; city, town, or post office; state; and ZIP code) and phone number. 1c Estate's taxpayer identification number (TIN) Phone no. (2a Name and address of recipient 2b Recipient's taxpayer identification number (TIN) Part II Property Information 3 For all property acquired from the decedent by the recipient named in line 2a the basis of which at the date of death is greater than or equal to its fair market value at the date of death, provide the following information. See instructions. (d) FMV (a) (c) Adjusted basis at Description Date decedent Amount of gain Item No. of property acquired property death at death that would be ordinary income 3A Totals from continuation schedules (or additional sheets) attached to this schedule (If more space is needed, attach the continuation schedule at the end of this Form). For all property acquired from the decedent by the recipient named in line 2a the basis of which at the date of death is less than fair market value

4 For all property acquired from the decedent by the recipient named in line 2a the basis of which at the date of death is less than fair market value at the date of death, provide the following information. By checking the box in column (e)(ii) on line 4 for each item of property that was sold prior to distribution and to which I am allocating Spousal Property Basis Increase, I hereby certify in accordance with section 4.02(3) of Revenue Procedure 2011-41 that all of the net proceeds from the sale of such property or property interest to which Spousal Property Basis Increase has been allocated will be distributed to or for the benefit of the surviving spouse in a manner that would qualify property as qualified spousal property, as defined in section 1022(c)(3). See instructions.

	(a) (b) (c) (d) Description Date decedent Adjusted basis FMV at death of property acquired at death		Allocation of	(e)* Allocation of basis increase			
Item No.	S. p.sporty	property	at death		(i) General basis increase	(ii) Spousal property basis increase	Amount of gain that would be ordinary income
						<u>L</u>	
						<u>L</u>	
						Ш	
4A Totals from continuation schedules (or additional sheets) attached to this schedule							
4B T	otal for columns (e)(i) and (e)(ii)						

^{*} The sum of the amounts in columns (e)(i) and (e)(ii) on each line cannot exceed the difference between the amounts in columns (c) and (d) on that line.

_		
	Decedent's Social Security Numl	ber

Estate of: Number of

SCHEDULE A, LINE 3 CONTINUATION SHEET

Item No.	(a) Description of the property	(b) Date decedent acquired property	(c) Adjusted basis at death	(d) FMV at death	(e) Amount of gain that would be ordinary income
otals for	columns (c) and (d) Enter here and include on line 3A of Sched	ule A]

Estate of:

Decedent's Social Security Number

Number of

SCHEDULE A, LINE 4 CONTINUATION SHEET

By checking the box in column (e)(ii) on line 4 for each item of property that was sold prior to distribution and to which I am allocating Spousal Property Basis Increase, I hereby certify in accordance with section 4.02(3) of Revenue Procedure 2011-41 that all of the net proceeds from the sale of such property or property interest to which Spousal Property Basis Increase has been allocated will be distributed to or for the benefit of the surviving spouse in a manner that would qualify property as qualified spousal property, as defined in section 1022(c)(3).

·	(a) Description of property	_	(c) Adjusted basis at death	(d) FMV at death	(e) Allocation of basis increase		(f) Amount of gain that would be ordinary income
Item No.		property	at death		(i) General basis increase	(ii) Spousal property basis increase	be ordinary income
						<u></u>	
						<u></u>	
						<u> </u>	
						<u> </u>	
						 -	
						<u> </u>	
						H	
						H	
						Ħ	
						Ħ	
Totals	s for columns (e)(i) and (e)(ii) Enter here and include on	line 4A of Sch	edule A .				

	Decedent's Soc	ial Security Number		
Estate of:			Number	of

SCHEDULE R-GENERATION-SKIPPING TAX EXEMPTION

Part 1. GST Exemption

1	Maximum allowable GST exemption	1				
2	Total GST exemption allocated by the dece	2				
3	Total GST exemption allocated by the exec	3				
4	GST exemption allocated on line 4 of Sche	dule R, Part 2			4	
	Total GST exemption allocated on line 4 of				5	
	Total GST exemption allocated to inter vivo				6	
	GST exemption available to allocate to trus				7	
8	Allocation of GST exemption to trusts (as d	efined for GST tax pu	rposes):			
	A Name of trust	B Trust's EIN (if any)	C GST exemption allocated on lines 2–5,	D Additional GST exemple allocated (see instruction		E Trust's inclusion ratio (optional – see
			above (see instructions)			instructions)
<u> </u>	Tabal Managar					
8D	Total. May not exceed line 7, above		8D			

Decedent's Social Security Number
Estate of:

Part 2. Direct Skips

Name of skip person	Description of property interest transferred	Value
A T. I.		
	s listed above	+
	ips (subtract line 2 from line 1)	
	4	

SCHEDULE R-1 (Form 8939)

Direct Skips From a Trust

Department of the Treasury Internal Revenue Service

Executor: File one copy with Form 8939 and send two copies to the fiduciary. Do not pay any tax. See instructions for details. Fiduciary: See instructions for details. Name of trust Trust's EIN Name and title of fiduciary Name of decedent Decedent's SSN Address of fiduciary (number and street) City, state, and ZIP code Name of executor Address of executor (number and street) City, state, and ZIP code Date of decedent's death Description of property interests subject to the direct skip Value **1** Total value of all property interests listed above 2 State death taxes and other charges borne by the property interests listed above 2 3 Tentative maximum direct skip from trust (subtract line 2 from line 1) . 3 4 GST exemption allocated 4 5 Subtract line 4 from line 3