## **Basis Consistency**

## Form 706 and 8971 Samples

by Vincent F. Lackner, Jr., Esq. The Lackner Group, Inc. Pittsburgh, PA

# Heckerling Institute on Estate Planning 2017

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## 706 and 8971

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Alternate Value	
All Cash	43
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.

	1a	Decedent's first name and middle initial (and maiden name, if any)		Decedent's last name			cedent's Social Security No. 11-22-3333
Part 1. – Decedent and Executor	3a	City, town, or post office; county; state or province; country; and ZIP foreign postal code.	<b>3b</b> Y	ear domicile established	4 Date of birth	-	te of death 1-01-2016
and Ex	6a	Name of executor (see instructions) 6 Executor		xecutor's address (number and r post office; state or province; o			
dent a	6c	Executor's social security number (see instructions) 25-9999999				Ph	one no.
ece	6d	If there are multiple executors, check here and attach a list show	wing t	the names, addresses, tele	ephone numbers, an	nd SSNs o	f the additional executors.
1. – D	7a	Name and location of court where will was probated or estate administered	d			7b Case n	umber
art	8	If decedent died testate, check here <b>X</b> and attach a certific	ied co	opy of the will. 9 If you	extended the time to file	e this Form	706, check here
ш	10	If Schedule R-1 is attached, check here  II If estimating value of assets included in	in gross	s estate on line 1 pursuant to the sp	pecial rule of Reg. section 2	20.2010-2T(a	) (7)(ii), check here
	1	Total gross estate less exclusion (from Part 5, Recapitulation, item					23,067,430.00
	2	Total allowable deductions (from Part 5, Recapitulation, item 24)).				2	350,000.00
	3a	Tentative taxable estate (subtract line 2 from line 1)				. 3 a	22,717,430.00
	b	Deduction for state death taxes				b	
	с	Taxable estate (subtract line 3b from line 3a)				c	22,717,430.00
	4	Adjusted taxable gifts (see instructions)				4	
	5	Add lines 3c and 4				5	22,717,430.00
	6	Tentative tax on the amount on line 5 from Table A in the instruction				-	9,032,772.00
	7	Total gift tax paid or payable (see instructions)					
_	8	Gross estate tax (subtract line 7 from line 6)				. 8	9,032,772.00
tior		Basic exclusion amount			5,450,000.00		
outa	9b	Deceased spousal unused exclusion (DSUE) amount from predeceased sp any (from Section D, Part 6 - Portability of Deceased Spousal Unused Exclu		<u>''' I 90 I</u>			
omp	9c	Applicable exclusion amount (add lines 9a and 9b)		·	5,450,000.00		
Tax Computation	9d	Applicable credit amount (tentative tax on the amount in 9c from T in the instructions)			2,125,800.00		
Ϊ	10	Adjustment to applicable credit amount (May not exceed \$6,000.	See				
5		instructions.)					2,125,800.00
Part 2.	11	Allowable unified credit (applicable credit amount) (subtract line 10					6,906,972.00
-	12	Subtract line 11 from line 8 (but do not enter less than zero)			0.00	. 12	0,000,012.00
	13	Credit for foreign death taxes (from Schedule(s) P). (Attach Form(	• •	<i>'</i>	0.00	-	
	14	Credit for tax on prior transfers (from Schedule Q)				45	0.00
	15	Total credits (add lines 13 and 14)					6,906,972.00
	16 17	Net estate tax (subtract line 15 from line 12) Generation-skipping transfer (GST) taxes (from Schedule R, Part					0.00
		Total transfer taxes (add lines 16 and 17)		,			6,906,972.00
	19	Prior payments. Explain in an attached statement					0,000,012.00
	20	Balance due (or overpayment) (subtract line 19 from line 18)					6,906,972.00
	20					20	0,000,012.00

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.

Sign Here	Signature of executor Executor			Date
Paid	Print/Type preparer's name	Preparer's signature	Date	Check if
Preparer Use Only	Firm's name Firm's address			Firm's EIN Phone no.

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	Estate of:	8971 01/01/2016	Decedent's Social Security Number 111-22-3333
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#### Part 3 -- Elections by the Executor

Par	te. For information on electing portability of the decedent t 6-Portability of Deceased Spousal Unused Exclusion. te. Some of these elections may require the posting of b		-	ow to opt out of the electio	n, see Section A of		Yes	No
	Please check the "Yes" or "No" box for each quest	ion (see	instructions).					
_1	Do you elect alternate valuation?					1		Х
_	Do you elect special-use valuation? If "Yes," you must					2		
3	Do you elect to pay the taxes in installments as describ							
	If "Yes," you must attach the additional information desc							
	Note. By electing section 6166, you may be required and interest in the form of a surety bond or a section	on 6324/	lien.			3		
	Do you elect to postpone the part of the taxes attributab	ole to a re	eversionary or remair	nder interest as described i	n section 6163?	4		
	(see instruct	tions).		lemental documents. You			ertific	ate.)
	norization to receive confidential tax information under Regs. sec presentations on behalf of the estate:	c. 601.504	I(b)(2)(i); to act as the es	state's representative before the	e IRS; and to make written	ר or		
Na	ne of representative (print or type)	State	Address (numb	er, street, and room or sui	e no., city, state, and Z	IP c	ode)	
	clare that I am the attornev/ certified public accoun arment from practice before the Internal Revenue Service and a			k the applicable box) for the ex shown above.	ecutor. I am not under su	sper	nsion o	r
Sig	nature		CAF number	Date	Telephone number			
1	Death certificate number and issuing authority (attach a	copy of t	he death certificate to	o this return).				
2	Decedent's business or occupation. If retired, check here	e ▶[		and state decedent's form	er business or occupat	ion.		
	Marital status of the decedent at time of death: Married Widow/widower For all prior marriages, list the name and SSN of the for annulment, divorce, or death. Attach additional stateme			-		ced		
4a	Surviving spouse's name SpouseLast		4b Social security no	umber <b>4c</b> Amount receiv	red (see instructions) 5,031	,50	6.24	
	Individuals (other than the surviving spouse), trusts, or o shown in Schedule O) (see instructions).	other esta	ates who receive ben	efits from the estate (do no	t include charitable ber	nefic	iaries	
	Name of individual, trust, or estate receiving \$5,000 or more		Identifying number	Relationship to deced	ent Amount (s	ee in	structio	ns)
1	Beny 1		Requested	Grandmother	3,897,	672	2.91	
2			unknown		304,	842	2.69	
3	Beny 3		Not Required		1,047,	672	2.91	
4	Beny 4		456-78-9123		781,			
4	-		25-1234567	Credit Chalter True				
	Credit Shelter Trust		23-1234307	Credit Shelter Trus	[ 3,450,			
	unascertainable beneficiaries and those who receive les <b>al</b>		,		11,481	10	4 75	
						,10	1	<b>.</b>
	ou answer "Yes" to any of the following questions, y Is the estate filing a protective claim for refund?						Yes	NO
	If "Yes," complete and attach two copies of Schedule Pe	C for eac	ch claim.					
	Does the gross estate contain any section 2044 propert (see instructions)?	<u> </u>			- · · ·			
	Have federal gift tax returns ever been filed? If "Yes," attach copies of the returns, if available, and fu	urnish the	e following information					
b	Period(s) covered c Internal Revenue	e office(s	) where filed					
_	Was there any insurance on the decedent's life that is n							
b	Did the decedent own any insurance on the life of anoth	ner that i	s not included in the	gross estate?			L	Ļ
(cor	tinued on next page) Copyright 2015 form	software or	nlv The Lackner Group. Inc.			3	Page	e 2

#### Estate of: 8971 01/01/2016

Part 4 - General Information (continued)

lf y	ou answer "Yes" to any of the following questions, you must attach additional information as described in the instructions.	Yes	No
0	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		
11a	a 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?		
k	If "Yes," was the value of <b>any</b> 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		
12	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"		
13a	a Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime?		
k	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?		
C	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?		
C	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).		
e	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?		
14	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H		
15	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?		
16	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		Γ
17	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	Í	Alternate value		/alue at date of death
1	Schedule A — Real Estate	1			800.000.00
2	Schedule B — Stocks and Bonds	2			11,954,200.00
2	Schedule C — Mortgages, Notes, and Cash				50,000.00
3	Schedule D — Insurance on the Decedent's Life (attach Form(s) 712)				250,000.00
4 5	Schedule E — Jointly Owned Property (attach Form(s) 712 for life insurance)				0.00
6	Schedule E — Jointy Owned Property (attach Form(s) 712 for life insurance)	-			13,230.00
7	Schedule G — Transfers During Decedent's Life (attach Form(s) 712 for life insurance)				10,000,000.00
8	Schedule G — Transfers During Decedent s Life (attach Point(s) / 12 for the insurance)				0.00
о 9	Schedule I — Powers of Appointment				0.00
10	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii)				0.00
11		11		_	23,067,430.00
12	Total gross estate (add items 1 through 10)	12			23,007,430.00
12	Schedule U — Qualified Conservation Easement Exclusion				
15	Total gross estate less exclusion (subtract item 12 from item 11). Enter here				23,067,430.00
	and on line 1 of Part 2 - Tax Computation	13			20,001,400.00
Item no.	Deductions				Amount
14	Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Sul	oject to	Claims		
15	Schedule K — Debts of the Decedent			15	0.00
16	Schedule K — Mortgages and Liens			16	100,000.00
17	Total of items 14 through 16			17	100,000.00
18	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Red	capitul	ation)	18	100,000.00
19	Schedule L — Net Losses During Administration	19	0.00		
20	Schedule L — Expenses Incurred in Administering Property Not Subject to Claims	20	0.00		
21	Schedule M — Bequests, etc., to Surviving Spouse			21	250,000.00
22	Schedule O — Charitable, Public, and Similar Gifts and Bequests			22	0.00
23	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii)			23	
24	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2			24	350,000.00

#### Estate of: 8971 01/01/2016

#### 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)?

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.

А	В	С		D	Е	F	G
Name of Deceased Spouse (dates of death after December 31, 2010, only)	Date of Death (enter as mm/dd/vv)	Porta Elec Mac	tion	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				
Part 1 — DSUE RECEIVED FROI	I LAST DECEAS	SED S	POUS	SE			
Part 2 — DSUE RECEIVED FROI	<b>MOTHER PRED</b>	ECEA	SED S	SPOUSE(S) AND	USED BY DEC	EDENT	
		П					
		_					
Total (for all DSUE amounts from prede							
Add the amount from Part 1, column D	and the total from [	Dart 2	oolumr	E Entor the recul	t on line Oh Dort 2	Tax	

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.



#### 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.

ltem 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
2 3	House #2 - Recourse debt (deducted on Schedule K-2) House #3 - Non-recourse debt: Gross \$300,000 Debt \$100,000 Taxable \$200,000			300,000.00 200,000.00
	otal from continuation schedules (or additional sheets) attached to this schedule <b>DTAL</b> . (Also enter on Part 5, Recapitulation, page 3, at item 1.)			800,000.00

Schedule A - Page 5

**Decedent's Social Security Number** 

111-22-3333

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 value for identification. Give CUSIP number. If trus closely held entity, give EIN		Unit Value	Alternate valuation date	Alternate Value	Value at date of death
1	2,500 shares of Aardvark <mark>- Name</mark> <mark>changed</mark> to Zebra on 4/1/2016	CUSIP # or EIN, where applicable	100			250,000.0
2	1,000 shares of Apple		800			800,000.0
	Accrued dividend on Item 2 through date of death					4,200.0
3	Charles Schwab - See EVP report attached					600,000.0
4	500 shares of IBM		200			100,000.0
5	Morgan Stanley Account #12345 - <mark>See EVP report attached</mark>					400,000.0
6	TD Ameritrade - See EVP report attached					800,000.0
7	1,000,000 shares of ABC Business		5			5,000,000.0
8	XYZ Business					4,000,000.0
То	tal from continuation schedules (or addition	al sheets) attache	ed to this schedule			
тс	DTAL. (Also enter on Part 5, Recapitulation,	page 3, at item 2	2.)			11,954,200.0

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size) Copyright 2015 form software only The Lackner Group, Inc. Schedule B - Page 10 Form 706 Schedule B (Rev. 8-2013) 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.

ltem Number	Description	Alternate valuation date	Alternate Value	Value at date of death
1	Cash			50,000.00
То	tal from continuation schedules (or additional sheets) attached to this schedule			
т	OTAL. (Also enter on Part 5, Recapitulation, page 3, at item 3.)			50,000.00

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size) Copyright 2015 form software only The Lackner Group, Inc. Schedule C - Page 11

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.

ımber	Description	Alternate valuation date	Alternate Value	Value at date of death
1 Lif	e Insurance			250,000.0
Total fi	rom continuation schedules (or additional sheets) attached to this schedule			
	L. (Also enter on Part 5, Recapitulation, page 3, at item 4.)			250,000.0

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size) Copyright 2015 form software only The Lackner Group, Inc. Schedule D - Page 12

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

#### 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.

	Did the decedent own any works of art, items, or any collections vexceeded \$3,000?					Yes	No
	f "Yes," submit full details on this schedule and attach appraisals						
(	Has the decedent's estate, spouse, or any other person, received of the decedent's employment or death?		-				
	f "Yes," submit full details on this schedule.						
I	Did the decedent at the time of death have, or have access to, a s f "Yes," state location, and if held in joint names of decedent and f any of the contents of the safe deposit box are omitted from the	another, state na	me and relations	nip of joint depositor.			
ltem Number	Description. For securities, give CUSIP number. If trust, partnership, or close give EIN	ly held entity,	Alternate valuation date	Alternate Value	Value at	date of d	eath
1 2 3 4	Art Work Diamond Ring Tangible: Chair Tangible: Desk	CUSIP # or EIN, where applicable					
	otal from continuation schedules (or additional sheets) attached to <b>DTAL</b> . (Also enter on Part 5, Recapitulation, page 3, at ite					13,23	0.00

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size) Copyright 2015 form software only The Lackner Group, Inc.

Estate of: 8971 01/01/2016

Decedent's Social Security Number 111-22-3333

#### 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
Α.	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))	****		
В.	Transfers includible under section 2035(a), 2036, 2037, or 2038:			
	See continuation schedule(s) attached			
	Total from continuation schedules (or additional sheets) attached to this schedule.			10,000,000.00
	TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 7.)			10,000,000.00

#### **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

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

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size) Copyright 2015 form software only The Lackner Group. Inc. Schedules G and H - Page 15

#### 8971 01/01/2016

Decedent's Social Security Number 111-22-3333

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

(continued)

Number         For securities gue CLISP number:         Out NAM         Valuation atte         Partial Introduction         Valuation atte         Partial Introduction         Valuation atte         Partial Introduction         Valuation atte         Partial Introduction         Partial Introductin         Partial Int	Item	Description	Unit Value	Alternate	Alternate Value	Value at date of death
1 Trust 10,000,000.00	Number	For securities, give CUSIP number.		valuation date		
1 Trust 10,000,000.00		Basis adjustment separately shown per Reg.				
1 Trust 10,000,000.00						
Totel       10,000,000.00	1	Trust				10,000,000.00
ты						
тоы						
Total						
ты						
Total						
ты						
Total       10,000,000.00						
Total       10,000,000.00						
Total       10,000,000.00						
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Total       10,000,000.00						
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Total         10,000,000.00						
Total         10,000,000.00						
Total         10,000,000.00						
Total						
Total						
Total						
		Total				10,000,000.00

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.

			Yes	No
	aware of any actual or potential reimbursement to the estate for any debt of the decedent, mortgage, or lien			
	as a deduction on this schedule? attach a statement describing the items subject to potential reimbursement. (see instructions)			
	of the items on this schedule deductible under Reg. section 20.2053-4(b) and Reg. section 20.2053-4(c)?			
If "Yes,"	attach a statement indicating the applicable provision and documenting the value of the claim.			
Item Number	Debts of the Decedent - Creditor and nature of claim, and allowable death taxes	An	nount	
	None			
	from continuation schedules (or additional sheets) attached to this schedule			
Item	AL. (Also enter on Part 5, Recapitulation, page 3, at item 15)			
Number	Mortgages and Liens - Description	An	nount	
	See continuation schedule(s) attached			
Total	from continuation schedules (or additional sheets) attached to this schedule			
тоти	AL. (Also enter on Part 5, Recapitulation, page 3, at item 16)	10	00,00	0.00

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size) Copyright 2015 form software only The Lackner Group. Inc. Schedule K - Page 18

1	louse #2 - Recourse debt	100,000.00
•	iouse #2 - <mark>Recoulse debl</mark>	100,000.0

Total .....

Item

Number

Form 706 (Rev. 8-2013)

Amount

#### SCHEDULE K2 - Mortgages and Liens

#### (continued)

Mortgages and liens - Description

100,000.00

#### Needs action

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

Residuary assetD "Duplicate Reporting"

#### 1. Variance: 706 - 8971

										10,001,100100		
706	ltem			#								
Sched	Num	Name	Lot #	Benys	Cash	IRD	Exclude	Resid	Changed	Form 706	Form 8971	Variance
Α	1	House #1		1						300,000.00	300,000.00	0.00
Α	2	House #2		1						300,000.00	300,000.00	0.00
Α	3	House #3		1						200,000.00	200,000.00	0.00
									Α	800,000.00	800,000.00	0.00
в	1	Aardvark		1						250,000.00	250,000.00	0.00
В	2	Apple		2						800,000.00	800,000.00	0.00
В	2a	Apple								4,200.00		4,200.00
В	3	Charles Schwab		2						600,000.00	600,000.00	0.00
В	4	IBM		1						100,000.00	40,000.00	60,000.00
В	5	Morgan Stanley		1						400,000.00	400,000.00	0.00
В	6	<b>TD Ameritrade</b>								800,000.00		800,000.00
В	7	ABC Business		5						5,000,000.00	5,000,000.00	0.00
В	8	XYZ Business		2						4,000,000.00	8,000,000.00 D	-4,000,000.00
									В	11,954,200.00	15,090,000.00	-3,135,800.00
С	1	Cash								50,000.00		50,000.00
									C	50,000.00		50,000.00
D	1	Life Insurance								250,000.00		250,000.00
									D	250,000.00		250,000.00
F	1	Art Work								3,000.00		3,000.00
F	2	Diamond Ring								10,000.00		10,000.00
F	3	Tangible: Chair								80.00		80.00
F	4	Tangible: Desk								150.00		150.00
									F	13,230.00		13,230.00
G	1	Trust		2						10,000,000.00	10,000,000.00	0.00
									G	10,000,000.00	10,000,000.00	0.00
									-	23,067,430.00	25,890,000.00	-2,822,570.00
									-			

**Residuary asset** 

11,890,000.00 25,890,000.00

D "Duplicate Reporting"

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

					I			
706 Sched	ltem 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
				Α		800,000.00	800,000.00	
В	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
в	2	Apple		Inventoried	1,000.00	800,000.00	800,000.00	
				Apple	1,000.00	800,000.00	800,000.00	0.00
в	3	Charles Schwab		See EVP report		600,000.00	600,000.00	
				Charles Schwab		600,000.00	600,000.00	0.00
в	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
в	5	Morgan Stanley		See EVP report		400,000.00	400,000.00	
		Мо	rgan Star	nley Account #12345		400,000.00	400,000.00	0.00
В	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
В	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
				В		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
				G		10,000,000.00	10,000,000.00	
					Total	21,890,000.00	25,890,000.00	
					i Jtai			

## Form 8971 SCHEDULE A

#### For information only. Do Not File.

"D" = "duplicate reporting"

8971		
		Grand total 26,790,0
Sched		Valuation
Item # Description	Beneficiary	Y/N Date Percent Value
Α		
1		706 Units/Amount -> 300,0
House #1 - Owned outright	Beny 1	Y 01/01/2016 300,0
		300,0
2		706 Units/Amount -> 300,0
House #2 - Recourse debt (deducted on	Beny 1	Y 01/01/2016 300,0
		300,0
3		706 Units/Amount -> 200,0
House #3 - Non-recourse debt:	Beny 1	Y 01/01/2016 300,0
		300,0
		900,c
В		
1		<b>706 Units/Amount</b> → 2,500.00000 250,0
2,500 shares of Aardvark - Name changed	d Beny 1	N 01/01/2016 250,0
		250,0
2		<b>706 Units/Amount</b> -> 1,000.00000 800,0

			L	250,000
2		706 Units/Amount 🔶	1,000.00000	800,000
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%	800,000
3		706 Units/Amount 🗕	[	600,000
Charles Schwab - See EVP report a	ttached Beny 3	Y 01/01/2016	50.0000%	300,000
Charles Schwab - See EVP report a	ttached Beny 4	Y 01/01/2016	50.0000%	300,000
			100.0000%	600,000
4		706 Units/Amount 🔶	500.00000	100,000
200 shares of IBM	Beny 1	Y 01/01/2016	40.0000%	40,000
			40.0000%	40,000
5		706 Units/Amount 🔶	[	400,000
Morgan Stanley Account #12345 - S	See EVP Beny 1	Y 01/01/2016		400,000
			Г	400,000

## Form 8971 SCHEDULE A

#### For information only. Do Not File.

"D" = "duplicate reporting"

#### 8971

				Grand total	26,790,000
Sched			Valuation		
Item # Description	Beneficiary	Y/N	Date	Percent	Value
6		706 Units/Amour	nt 🗕		250,000
TD Ameritrade - Stock #1	Beny 3	Y	01/01/2016		250,000
TD Ameritrade - Stock #2	Beny 4	Y	01/01/2016		550,000
					800,000
7		706 Units/Amour	nt 🔶 1	,000,000.00000	5,000,000
400,000 shares of ABC Business	Beny 1	Y	01/01/2016	40.0000%	2,000,00
166,666.6667 shares of ABC Business	Beny 2	Y	01/01/2016	16.6667%	833,33
100,000 shares of ABC Business	Beny 3	Y	01/01/2016	10.0000%	500,00
166,666.6667 shares of ABC Business	Beny 4	Y	01/01/2016	16.6667%	833,33
166,666.668 shares of ABC Business	Spouse	Ν	01/01/2016	16.6667%	833,33
				100.0000%	5,000,000
8		706 Units/Amour	nt 🗕		4,000,000
XYZ Business	Beny 1	Y	01/01/2016	100.0000% D	4,000,00
XYZ Business	Beny 2	Y	01/01/2016	100.0000% D	4,000,00
				200.0000%	8,000,000
					15,890,000

#### G

#### Basis adjustment separately shown per Re Marital Trust

1	706 U	Inits/Amount 🔶	10,000,000
Trust Trust	Credit Shelter Trust Marital Trust	Y 01/01/2016 54.50 Y 01/01/2016 45.50	
		100.00	000% 10,000,000
			10,000,000
		Grand	l total 26,790,000

Information about Form 8971 and its separate instructions is at www.irs.gov/form8971.

Check box if this is a supplemental filing

Part I	Decedent and Executor Information		
1 Dece	dent's name	2 Decedent's date of death	3 Decedent's SSN
8971		01-01-2016	111-22-3333
4 Execu	tor's Name (see instructions)	5 Executor's phone no.	6 Executor's TIN
Exec	utor		25-9999999

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 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:

#### 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.

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

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.

	Inder penalties of perjury, I declare that I have examine belief, all information reported herein is true, correct, and	, , , , , , , , , , , , , , , , , , , ,	and statements, an	d to the best of my knowledge and
	Signature of executor Executor			Date
May the IRS	discuss this return with the preparer shown belo	w? See instructions		Yes 🗶 No
Paid	Print/Tvpe preparer's name	Preparer's signature	Date	Check if self-employed
Preparer	Firm's name	Firm's EIN		
Use Only	Firm's address			Phone no.

## Form U.S. 8971

### **Beneficiary Information**

#### (Part II, continued))

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

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

Cł	neck box if this is a supplemental filing				
Ρ	art 1. General Information				
1	Decedent's name 8971	2 Decedent's SSN 111-22-3333	3 Beneficiary's name Beny 1		4 Beneficiary's TIN Requested
5	Executor's name Executor			6 E	xecutor's phone no.
7	Executor's address			•	

#### Part 2. Information on Property Acquired

A 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.	C Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	E Estate Tax Value (in U.S. dollars)
1	Form 706, Schedule       A       , Item       1         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       A       , Item       2         House #2 - Recourse debt (deducted on Schedule K-2)	Y	01/01/2016	300,000
3	Form 706, Schedule         A         , Item         3           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 , Item 1 2,500 shares of Aardvark - Name changed to Zebra on 4/1/2016	N	01/01/2016	250,000
5	Form 706, Schedule     B     , Item     2       500 shares of Apple	Y	01/01/2016	400,000
6	Form 706, Schedule B , Item 4 200 shares of IBM	Y	01/01/2016	40,000

#### Notice To Beneficiaries:

#### SCHEDULE A—Continuation Sheet

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

Cł	neck box if this is a supplemental filing				
Ρ	art 1. General Information				
1	Decedent's name 8971	2 Decedent's SSN 111-22-3333	3 Beneficiary's name Beny 1		4 Beneficiary's TIN Requested
5	Executor's name <b>Executor</b>			<b>6</b> E	Executor's phone no.
7	Executor's address				

#### Part 2. Information on Property Acquired

A 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.	C Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	E Estate Tax Value (in U.S. dollars)
7	Form 706, Schedule B , Item 5 Morgan Stanley Account #12345 - See EVP report attached	Y	01/01/2016	400,000
8	Form 706, Schedule     B     , Item     7       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:

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

Check box if this is a supplemental filing					
Part 1. General Information					
1 Decedent's name	2	2 Decedent's SSN	3 Beneficiary's name		4 Beneficiary's TIN
8971		111-22-3333	Beny 2		unknown [Invalid TIN]
5 Executor's name				6 Ex	ecutor's phone no.
Executor					
7 Executor's address					

#### Part 2. Information on Property Acquired

A 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.	C Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	E Estate Tax Value (in U.S. dollars)
1	Form 706, Schedule     B     , Item     2       500 shares of Apple	Y	01/01/2016	400,000
2	Form 706, Schedule B , Item 7 166,666.6667 shares of ABC Business	Y	01/01/2016	833,333
3	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:

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

Check box if this is a supplemental filing						
Part 1. General Information						
1 Decedent's name 8971	2 Decedent's SSN 111-22-3333	3 Beneficiary's name Beny 3		4 Beneficiary's TIN Not Required		
5 Executor's name Executor			6 E	xecutor's phone no.		
7 Executor's address						

#### Part 2. Information on Property Acquired

A 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.	C Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	E Estate Tax Value (in U.S. dollars)
1	Form 706, Schedule B , Item 3 Charles Schwab - See EVP report attached Beneficiary percentage: 50%	Y	01/01/2016	300,000
2	Form 706, Schedule     B     , Item     6       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:

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

Check box if this is a supplemental filing				
Part 1. General Information				
1 Decedent's name 8971	2 Decedent's SSN       3 Beneficiary's name         111-22-3333       Beny 4		4 Beneficiary's TIN 456-78-9123	
5 Executor's name Executor	6 E	Executor's phone no.		
7 Executor's address				

#### Part 2. Information on Property Acquired

A 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.	C Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	E Estate Tax Value (in U.S. dollars)
1	Form 706, Schedule       B       , Item       3         Charles Schwab - See EVP report attached         Beneficiary percentage:       50%	Y	01/01/2016	300,000
2	Form 706, Schedule     B     , Item     6       TD Ameritrade - Stock #2	Y	01/01/2016	550,000
3	Form 706, Schedule         B         , Item         7           166,666.6667 shares of ABC Business	Y	01/01/2016	833,333

#### Notice To Beneficiaries:

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

Check box if this is a supplemental filing					
Part 1. General Information					
1 Decedent's name 8971			4 Beneficiary's TIN 25-1234567		
5 Executor's name 6 Executor				Executor's phone no.	
7 Executor's address					

#### Part 2. Information on Property Acquired

A 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.	C Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	E 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:

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

CI	heck box if this is a supplemental filing									
Ρ	Part 1. General Information									
1	Decedent's name 8971		2 Decedent's SSN 111-22-3333	3 Beneficiary's name Marital Trust		4 Beneficiary's TIN 25-9876543				
5 Executor's name (				<b>6</b> E	xecutor's phone no.					
7	Executor's address				•					

#### Part 2. Information on Property Acquired

A 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	E Estate Tax Value <i>(in U.S.</i> <i>dollars)</i>
	Basis adjustment separately shown per Reg. 1.1014-4(a)(3). QTIP Marital Trust U/A Jane Q. Public			
1	Form 706, Schedule <u>6</u> , ttem <u>1</u> Trust Beneficiary percentage: 45.5%	N	01/01/2016	4,550,000

#### Notice To Beneficiaries:

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

Check box if this is a supplemental filing			
Part 1. General Information			
1 Decedent's name 8971	it's name 2 Decedent's SSN 3 Beneficiary's name 111-22-3333 Spouse		4 Beneficiary's TIN 567-89-1234
5 Executor's name Executor	6 Executor's phone no.		
7 Executor's address			

#### Part 2. Information on Property Acquired

A 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.	C Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	<b>E</b> Estate Tax Value <i>(in U.S.</i> <i>dollars)</i>
	Form 706, Schedule B , Item 7	N	01/01/2016	833,333
1	166,666.668 shares of ABC Business			

#### Notice To Beneficiaries:

# (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.

	1a	Decedent's first name and middle initial (and maiden name, if any)	_	Decedent's last name 8971 Alt Val			2 Decedent's Social Security No.					
<ul> <li>Decedent and Executor</li> </ul>	3a	a City, town, or post office; county; state or province; country; and ZIP or foreign postal code. , PA 3b Year domicile established 4 Date of birth							5 Date of death 01-01-2015			
ind Ex	6a	Name of executor (see instructions)	6b (	Executor's a or post office	ddress (r e; state o	umber and province; o	street including apartmer country; and ZIP or foreigr	nt or suite n postal co	no.; city, town, ide) and phone no.			
dent a	6c	Executor's social security number (see instructions)						Pł	none no.			
ece	6d	If there are multiple executors, check here and attach a list show	wing	the name	s, addre	esses, tele	phone numbers, and	SSNs o	f the additional executors.			
1. – D	7a	Name and location of court where will was probated or estate administered					71	<b>b</b> Case n	umber			
Part 1.	8	If decedent died testate, check here <b>I</b> and attach a certific	ied c	opy of th	e will.	<b>9</b> If you e	extended the time to file t	this Form	706, check here 🕨 🔲			
ш.	10	If Schedule R-1 is attached, check here  If Schedule R-1 is attached, check here	in gros	s estate on li	ine 1 purs	uant to the sp	pecial rule of Reg. section 20	).2010-2T(a	a) (7)(ii), check here			
	1	Total gross estate less exclusion (from Part 5, Recapitulation, iter	m 13	8)				1	11,100,000.00			
	2	Total allowable deductions (from Part 5, Recapitulation, item 24)).		· · · · · · · · · · · · · · · · · · ·				2	0.00			
	3a	Tentative taxable estate (subtract line 2 from line 1)						3 a	11,100,000.00			
		Deduction for state death taxes						b				
	с	Taxable estate (subtract line 3b from line 3a)						с	11,100,000.00			
	4	Adjusted taxable gifts (see instructions).						4				
	5	Add lines 3c and 4						5	11,100,000.00			
	6	Tentative tax on the amount on line 5 from Table A in the instructi	ions					6	4,385,800.00			
	7	Total gift tax paid or payable (see instructions)						7				
_	8	Gross estate tax (subtract line 7 from line 6)						8	4,385,800.00			
ion	9a	Basic exclusion amount			9a		5,430,000.00		· · ·			
<ul> <li>Tax Computation</li> </ul>	9b	Deceased spousal unused exclusion (DSUE) amount from predeceased sp any (from Section D, Part 6 - Portability of Deceased Spousal Unused Exclu	ouse	(s), if )	9b							
Eo	9c	Applicable exclusion amount (add lines 9a and 9b)			9c		5,430,000.00					
Гах С	9d	Applicable credit amount (tentative tax on the amount in 9c from 7 in the instructions)			9d		2,117,800.00					
ï	10	Adjustment to applicable credit amount (May not exceed \$6,000. instructions.).	See	•	40							
t 2.					10			11	2,117,800.00			
Part 2.	11	Allowable unified credit (applicable credit amount) (subtract line 1						12	2,268,000.00			
	12	Subtract line 11 from line 8 (but do not enter less than zero)					0.00		2,200,000.00			
	13	Credit for foreign death taxes (from Schedule(s) P). (Attach Forme Credit for tax on prior transfers (from Schedule Q)					0.00	-				
	14	Total credits (add lines 13 and 14)						45	0.00			
	15 16							15	0.00			
	16 17	Net estate tax (subtract line 15 from line 12) Generation-skipping transfer (GST) taxes (from Schedule R, Part						16	2,268,000.00			
	17 10	Total transfer taxes (add lines 16 and 17)						17 18	0.00			
	18 10								2,268,000.00			
	19 20	Prior payments. Explain in an attached statement						19	2 269 000 00			
	20	Balance due (or overpayment) (subtract line 19 from line 18)	20	2,268,000.00								

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.

Sign Here	Signature of executor Signature of executor		Date
Paid	Print/Type preparer's name	Preparer's signature	Check if self-employed
Preparer Use Only	Firm's name       Firm's address		Firm's EIN Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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#### Part 3 -- Elections by the Executor

Note. For information on electing po Part 6-Portability of Deceased Spou Note. Some of these elections may	sal Unused Exclusion	on.		g how to	opt out of the electic	n, see Section A of		Yes	No
Please check the "Yes" or "N	o" box for each qu	estion (see	e instructions).						
1 Do you elect alternate valuation							1	Х	
2 Do you elect special-use valuati	-						2		
3 Do you elect to pay the taxes in installments as described in section 6166?									
If "Yes," you must attach the add									
Note. By electing section 6166 and interest in the form of a s	urety bond or a se	ection 6324	A lien.				3		
4 Do you elect to postpone the pa			5				4		
Part 4 General Information	(see inst	tructions).	-			I must attach the deat		ertific	ate.)
Authorization to receive confidential tax in oral presentations on behalf of the estate:	formation under Regs.	. sec. 601.504	(b)(2)(i); to act as the	estate's r	epresentative before the	e IRS; and to make written	or		
Name of representative (print or type	e)	State	Address (nu	mber, str	eet, and room or sui	te no., city, state, and 2	ZIP (	code)	
I declare that I am the attorney/ disbarment from practice before the Interr	certified public acc		•			kecutor. I am not under su	spen	sion or	-
Signature			CAF number	[	Date	Telephone number			
1 Death certificate number and issu	uing authority (attac	h a copy of	the death certificat	te to this	return).				
2 Decedent's business or occupation	on. If retired, check	here 🕨		and s	state decedent's forn	ner business or occupa	tion.		
<ul> <li>Married</li> <li><b>3b</b> For all prior marriages, list the na annulment, divorce, or death. At</li> </ul>		•	-	•	Legally separate ended, and whether				
4a Surviving spouse's name None			4b Social security	y number	4c Amount receiv	ved (see instructions)			
5 Individuals (other than the survivi shown in Schedule O) (see instru		or other est	ates who receive b	enefits fr	om the estate (do no	ot include charitable be	nefic	ciaries	;
Name of individual, trust, or estate receivin			Identifying numbe	r	Relationship to deced	ient Amount (s	see in	structio	ns)
1 Beny 1			111-22-3333			4,894	200	00	
2 Beny 2			222-33-4444			3,262			
All unascertainable beneficiaries and	d those who receive	e less than \$	5,000						
Total							,00	1	<u>.</u>
If you answer "Yes" to any of the	• •							Yes	No
6 Is the estate filing a protective cl If "Yes," complete and attach two									├──
<ul> <li>7 Does the gross estate contain a (see instructions)?</li> </ul>	ny section 2044 pro	perty (quali	fied terminable inte						
8a Have federal gift tax returns eve If "Yes," attach copies of the retu	r been filed?								
<b>b</b> Period(s) covered	c Internal Reve	enue office(s	s) where filed						
9a Was there any insurance on the					-				
<b>b</b> Did the decedent own any insura					estate?				
(continued on next page)	Copyright 2015	form software o	nly The Lackner Group,	Inc.			31	Page	ə 2

Part 4 - General Inf	ormation	(continued)
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			<u> </u>
lf ye	ou answer "Yes" to any of the following questions, you must attach additional information as described in the instructions.	Yes	No
10	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		
11a	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	If "Yes," was the value of <b>any</b> 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		
12	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"		
13a	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime?		
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?		
	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?		
d	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).		
e	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.		
14	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H	<b> </b>	
15	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?		
16	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		
17	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		
	rt 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 bot nd 23 the amount noted in the instructions for the corresponding range of values. (See instructions for details.)	h lines	

Item no.	Gross estate	Alternate value	Value at date of death	
1	Schedule A — Real Estate	1	0.00	0.00
2	Schedule B — Stocks and Bonds	2	11,100,000.00	15,000,000.00
3	Schedule C — Mortgages, Notes, and Cash	0.00	0.00	
4	Schedule D — Insurance on the Decedent's Life (attach Form(s) 712)	4	0.00	0.00
5	Schedule E — Jointly Owned Property (attach Form(s) 712 for life insurance)	5	0.00	0.00
6	Schedule F — Other Miscellaneous Property (attach Form(s) 712 for life insurance)	0.00	0.00	
7	Schedule G — Transfers During Decedent's Life (attach Form(s) 712 for life insurance)		0.00	0.00
8	Schedule H — Powers of Appointment		0.00	0.00
9	Schedule I — Annuities	9	0.00	0.00
10	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii)	10		
11	Total gross estate (add items 1 through 10)	11	11,100,000.00	15,000,000.00
12	Schedule U — Qualified Conservation Easement Exclusion	12	0.00	
13	Total gross estate less exclusion (subtract item 12 from item 11). Enter here			
	and on line 1 of Part 2 - Tax Computation	13	11,100,000.00	15,000,000.00
Item no.	Deductions			Amount
14	Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Sub	oject t	to Claims <u>14</u>	
15	Schedule K — Debts of the Decedent		15	0.00
16	Schedule K — Mortgages and Liens			0.00
17	Total of items 14 through 16		17	0.00
18	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Red	Ilation) 18	0.00	
19	Schedule L — Net Losses During Administration			
20	Schedule L — Expenses Incurred in Administering Property Not Subject to Claims		0.00	
21	Schedule M — Bequests, etc., to Surviving Spouse			
22	Schedule O — Charitable, Public, and Similar Gifts and Bequests			
23	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii)			
24	Tentative total allowable deductions (add items 18 through 23). Enter here and on line 2	e Tax Computation 24		

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**Decedent's Social Security Number** 

Yes No

#### 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)?

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.

Α	В	с	;	D	Е	F	G
Name of Deceased Spouse (dates of death after December 31, 2010, only)	Date of Death (enter as mm/dd/yy)		ability tion de?	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 E	Remaining DSUE Amount, if any (subtract col. E from col. D)
		Yes	No				
Part 1 — DSUE RECEIVED FROI	M LAST DECEAS	SED S	POUS	SE			
Part 2 — DSUE RECEIVED FROI	M OTHER PRED	ECEA	SED	SPOUSE(S) AND	USED BY DEC	EDENT	
Total (for all DSUE amounts from prede	eceased spouse(s)	applied	d)				
Add the amount from Part 1, column D					It on line 9b Part 2	- Tax	

Computation.

#### **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.

ltem Number	Description including face amount of bonds or number value for identification. Give CUSIP number. If trust closely held entity, give EIN	of shares and par , partnership, or	Unit Value	Alternate valuation date	Alternate Value	Value at date of death
1	10,000 shares of Apple	CUSIP # or EIN, where applicable	1000			10,000,000.00
	3,000 shares <mark>sold</mark> on Jan. 2, 2015		800	01/02/2015	2,400,000.00	
	1,000 shares <mark>distributed</mark> to legatees on Jan. 2, 2015		700	07/01/2015	700,000.00	
	6,000 shares <mark>not disposed of</mark> 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
	tal from continuation schedules (or additiona					
	<b>DTAL</b> . (Also enter on Part 5, Recapitulation,	11,100,000.00	15,000,000.00			

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size) Copyright 2015 form software only The Lackner Group, Inc.

## 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.

1	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 appraisa										
2	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.										
3	3 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, partners closely held entity, give EIN	ship, or	Alternate valuation date	Alternate Value	Value at	date of d	eath				
	Item     Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give Ein     Alternate valuation date     Alternate Value     Value at of										
т	otal from continuation schedules (or additional sheets) attached	to this schedule									
Т	<b>OTAL</b> . (Also enter on Part 5, Recapitulation, page 3, at it	tem 6.)									

706 Item

Sched Num Name

## 1. Variance: 706 - 8971

11,101,000.00 8,700,000.00 2,401,000.00 # Lot # Benys Cash IRD Exclude Resid Changed Form 706 Form 8971 Variance 3 6,100,000,00 3,700,000,00 2.400.000.00

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

В	1	Apple	3	100,000.00	3,700,000.00	2,400,000.00
В		Apple		1,000.00		1,000.00
В	2	IBM	1 5,0	000,000.00	5,000,000.00	0.00
			B 11,1	101,000.00	8,700,000.00	2,401,000.00
			11,1	101,000.00	8,700,000.00	2,401,000.00

-1-

#### **Residuary asset**

D "Duplicate Reporting"

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

							12,000,000.00	8,700,000.00	
706 Sched	ltem Num	Name	Lot #	Description		# Units	Form 706	Form 8971	Variance
в	1	Apple		Inventoried		10,000.00	6,100,000.00	3,700,000.00	
В	1	Apple		Sold		-3,000.00	-2,400,000.00		
					Apple	7,000.00	3,700,000.00	3,700,000.00	0.00
в	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
					В	_	8,700,000.00	8,700,000.00	
						Total	8,700,000.00	8,700,000.00	

## Form 8971 SCHEDULE A

## For information only. Do Not File.

"D" = "duplicate reporting"

#### 8971 Alt Val

			Grand total	8,700,000
	Va	luation		
Beneficiary	Y/N	Date	Percent	Value
	706 Units/Amount -	▶	10,000.00000	6,100,000
Beny 1	Y 07/0	)1/2015	11.4754%	700,000
Beny 2	Y 07/0	)1/2015	24.5902%	1,500,000
Beny 3	Y 07/0	01/2015	24.5902%	1,500,000
			60.6557%	3,700,000
	706 Units/Amount -	•	2,000.00000	5,000,000
Beny 1	Y 07/0	)1/2015		5,000,000
				5,000,000
				8,700,000
			Grand total	8,700,000
	Beny 1 Beny 2 Beny 3	Beneficiary         Y/N           706 Units/Amount         -           Beny 1         Y         07/0           Beny 2         Y         07/0           Beny 3         Y         07/0           T06 Units/Amount -	706 Units/Amount →         Beny 1       Y       07/01/2015         Beny 2       Y       07/01/2015         Beny 3       Y       07/01/2015         706 Units/Amount →	Beneficiary         Y/N         Valuation Date         Percent           706 Units/Amount         →         10,000.00000           Beny 1         Y         07/01/2015         11.4754%           Beny 2         Y         07/01/2015         24.5902%           Beny 3         Y         07/01/2015         24.5902%           Beny 1         Y         07/01/2015         24.5902%           Beny 3         Y         07/01/2015         24.000.00000           Beny 1         Y         07/01/2015         2,000.00000           Beny 1         Y         07/01/2015         2,000.00000           Beny 1         Y         07/01/2015         2,000.00000

07-01-2015

Information about Form 8971 and its separate instructions is at www.irs.gov/form8971.

Check box if this is a supplemental filing

Part I Decedent and Executor Information		
1 Decedent's name	2 Decedent's date of death	3 Decedent's SSN
8971 Alt Val	01-01-2015	
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 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:

#### 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.

	Α	В	С	D
	Name of Beneficiary	TIN	Address, City, State, ZIP	Date Provided
1	Beny 1	111-22-3333	Address1 Address1a PA	06/01/2016
2	Beny 2	222-33-4444	ΡΑ	06/01/2016
3	Beny 3	333-44-5555	ΡΑ	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 belief, all information reported herein is t	I have examined this return, including accompan rue, correct, and complete.	ying schedules and statements, and	I to the best of my knowledge and
May the IR	Signature of executor S discuss this return with the prepar	er shown below? See instructions		Date
Paid Prepare	Print/Tvpe preparer's name	Preparer's signature	5	Check if PTIN self-employed
Use On				Firm's EIN 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.

Check box if this is a supplemental filing									
Part 1. General Information									
1 Decedent's name 8971 Alt Val	2 Decedent's SSN	3 Beneficiary's name Beny 1		4 Beneficiary's TIN 111-22-3333					
5 Executor's name			<b>6</b> E	xecutor's phone no.					
7 Executor's address									

#### Part 2. Information on Property Acquired

A 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.	C Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	E Estate Tax Value (in U.S. dollars)
1	Form 706, Schedule         B         , Item         1           1,147.54098 shares of Apple	Y	07/01/2015	700,000
2	Form 706, ScheduleB, Item22,000 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.

CI	heck box if this is a supplemental filing										
Ρ	Part 1. General Information										
1	Decedent's name 8971 Alt Val		2 Decedent's SSN	3 Beneficiary's name Beny 2		4 Beneficiary's TIN 222-33-4444					
5 Executor's name				<b>6</b> E	xecutor's phone no.						
7	Executor's address										

#### Part 2. Information on Property Acquired

A 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.	C Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	E Estate Tax Value (in U.S. dollars)
	Form 706, Schedule B , Item 1	Y	07/01/2015	1,500,000
1	2,459.01639 shares of Apple			

#### 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.

CI	heck box if this is a supplemental filing										
Ρ	Part 1. General Information										
1	Decedent's name 8971 Alt Val		2 Decedent's SSN	3 Beneficiary's name Beny 3		4 Beneficiary's TIN 333-44-5555					
5	5 Executor's name				6 E	xecutor's phone no.					
7	Executor's address				1						

#### Part 2. Information on Property Acquired

A 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.	C Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	E Estate Tax Value (in U.S. dollars)
	Form 706, ScheduleB, Item1	Y	07/01/2015	1,500,000
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.



#### United States Estate (and Generation-Skipping Transfer) Tax Return Estate of a citizen or resident of the United States (see instruction

OMB No. 1545-0015

tate of a cit	izen or resid	ent of the	United Sta	ates (see	instructions)
To be file	ed for deced	ents dvina	after Dec	ember 31	. 2012.

			<u>.,</u>		00111001	• ., =			
	1a	Decedent's first name and middle initial (and maiden name, if any)		2 Dec	cedent's Social Security No.				
			89	<u>971 Cas</u>	<u>h Only</u>	<u> </u>			
uto	3a	City, town, or post office; county; state or province; country; and ZIP or foreign postal code.	<b>3b</b> Ye	ear domici	e establis	hed	4 Date of birth		te of death
ē		, PA		1-01-2015					
<ul> <li>Decedent and Executor</li> </ul>	6a	Name of executor (see instructions) 6	street including apartmen ountry; and ZIP or foreign	t or suite r postal co	no.; city, town, de) and phone no.				
dent a	6c	Executor's social security number (see instructions)	Phone no.						
S	6d	If there are multiple executors, check here and attach a list show	phone numbers, and	SSNs o	f the additional executors				
ă	7a	Name and location of court where will was probated or estate administered				,		Case nu	
<u>.</u>									
Part 1.	8	If decedent died testate, check here							
	10	If Schedule R-1 is attached, check here  If the stimating value of assets included in						2010-2T(a	) (7)(ii), check here
	1	Total gross estate less exclusion (from Part 5, Recapitulation, item	n 13).					1	10,000,000.00
	2	Total allowable deductions (from Part 5, Recapitulation, item 24)).						2	0.00
	3a	Tentative taxable estate (subtract line 2 from line 1)						3 a	10,000,000.00
	b	Deduction for state death taxes						b	
	С	Taxable estate (subtract line 3b from line 3a)						c	10,000,000.00
	4	Adjusted taxable gifts (see instructions)						4	
	5	Add lines 3c and 4						5	10,000,000.00
	6	Tentative tax on the amount on line 5 from Table A in the instruction						6	3,945,800.00
	7	Total gift tax paid or payable (see instructions)						7	
ç	8	Gross estate tax (subtract line 7 from line 6)			1			8	3,945,800.00
atio		Basic exclusion amount.			9a		5,430,000.00		
puta	9b	Deceased spousal unused exclusion (DSUE) amount from predeceased spo any (from Section D, Part 6 - Portability of Deceased Spousal Unused Exclusion)	ouse(s ision)	s), if	9b				
Bo	9c	Applicable exclusion amount (add lines 9a and 9b)		L	9c		5,430,000.00		
<ul> <li>Tax Computation</li> </ul>	9d	Applicable credit amount (tentative tax on the amount in 9c from T in the instructions)			9d		2,117,800.00		
	10	Adjustment to applicable credit amount (May not exceed \$6,000. instructions.)							
Part 2.	11	Allowable unified credit (applicable credit amount) (subtract line 10						11	2,117,800.00
╸	12	Subtract line 11 from line 8 (but do not enter less than zero)						12	1,828,000.00
	13	Credit for foreign death taxes (from Schedule(s) P). (Attach Form(					0.00		
	14	Credit for tax on prior transfers (from Schedule Q)					0.00		
	15	Total credits (add lines 13 and 14)						15	0.00
	16	Net estate tax (subtract line 15 from line 12)						16	1,828,000.00
	17	Generation-skipping transfer (GST) taxes (from Schedule R, Part 2		,				17	0.00
	18	Total transfer taxes (add lines 16 and 17)						18	1,828,000.00
	19	Prior payments. Explain in an attached statement						19	
	20	Balance due (or overpayment) (subtract line 19 from line 18)						20	1.828.000.00

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.

Sign Here	Signature of executor			Date
Paid	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed
Preparer	Firm's name			Firm's EIN
Use Only	Firm's address			Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see instructions. RGA Copyright 2015 form software only The Lackner Group, Inc.

Decedent's Social Security Number

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

#### 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				
Please check the "Yes" or "No" box for each question (see instructions).							
1 Do you elect alternate valuation?	1	<b> </b>	┝				
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.							
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.	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		<u> </u>				
Part 4 General Information (Note. Please attach the necessary supplemental documents. You must attach the dea (see instructions).		ərtific	ate.)				
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 oral presentations on behalf of the estate:	or						
Name of representative (print or type)     State     Address (number, street, and room or suite no., city, state, and zero and zer	ΊP α	;ode)					
I declare that I am theattorney/ certified public accountant/ enrolled agent (check the applicable box) for the executor. I am not under su disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.	spen	sion or	-				
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	tion.						
3a Marital status of the decedent at time of death:         Married       Widow/widower         Single       Legally separated	ced						
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     4b Social security number     4c Amount received (see instructions)       None     None     None							
5 Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable be shown in Schedule O) (see instructions).	nefic	ciaries	;				
Name of individual, trust, or estate receiving \$5,000 or more Identifying number Relationship to decedent Amount (	ee in	structio	ns)				
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				
<ul> <li>6 Is the estate filing a protective claim for refund?</li> <li>If "Yes," complete and attach two copies of Schedule PC for each claim.</li> </ul>							
7 Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see instructions)?							
<ul> <li>8a Have federal gift tax returns ever been filed?</li> <li>If "Yes," attach copies of the returns, if available, and furnish the following information:</li> </ul>							
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?							
<ul> <li>b Did the decedent own any insurance on the life of another that is not included in the gross estate?</li> </ul>		<del> </del>	├				
(continued on next page) Copyright 2015 form software only The Lackner Group, Inc.		Page	e 2				
	46	-					

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									
t	he c	he decedent at the time of death own any property as a joint tenant with right of survivors other joint tenants was someone other than the decedent's spouse, and <b>(b)</b> less than the fire return as part of the gross estate? If "Yes," you must complete and attach Schedule E.	ull v	value of the property is inc	luded				
	<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 <b>any</b> 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								
		he decedent make any transfer described in section 2035, 2036, 2037, or 2038 (see the in plete and attach Schedule G"			ust				
13a \	Ver	e there in existence at the time of the decedent's death any trusts created by the deceden	t du	uring his or her lifetime?					
۲ <b>d</b>	Ver	e there in existence at the time of the decedent's death any trusts not created by the dece essed any power, beneficial interest, or trusteeship?	der	nt under which the decede	nt				
c \	Vas	the decedent receiving income from a trust created after October 22, 1986 by a parent or	r gra	andparent?					
I	f "Ye	es," was there a GST taxable termination (under section 2612) on the death of the decede	ent?	·					
		ere was a GST taxable termination (under section 2612), attach a statement to explain. P ting the trust, and give the name, address, and phone number of the current trustee(s).	rovi	ide a copy of the trust or w	vill				
ł	neld	decedent at any time during his or her lifetime transfer or sell an interest in a partnership, l corporation to a trust described in question 13a or 13b?	imi	ted liability company, or cl	osely				
<b>14</b> [	Did th	ne decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must o	omp	blete and attach Schedule H .					
		he decedent have an interest in or a signature or other authority over a financial account i account, securities account, or other financial account?			a				
		the decedent, immediately before death, receiving an annuity described in the "General" edule I or a private annuity? If "Yes," you must complete and attach Schedule I							
		the decedent ever the beneficiary of a trust for which a deduction was claimed by the est er section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation							
		Recapitulation Note. If estimating the value of one or more assets pursuant to the special rule the amount noted in the instructions for the corresponding range of values. (See instructions for de			ii), enter on both	lines			
Item	no.	Gross estate		Alternate value	Value at date	e of de	eath		
1		Schedule A — Real Estate	1			0.	.00		

1	Schedule A — Real Estate		0.00	
2	Schedule B — Stocks and Bonds	2		0.00
3	Schedule C — Mortgages, Notes, and Cash		10,000,000.00	
4	Schedule D — Insurance on the Decedent's Life (attach Form(s) 712)		0.00	
5	Schedule E — Jointly Owned Property (attach Form(s) 712 for life insurance)		0.00	
6	Schedule F — Other Miscellaneous Property (attach Form(s) 712 for life insurance)		0.00	
7	Schedule G — Transfers During Decedent's Life (attach Form(s) 712 for life insurance)	7		0.00
8	Schedule H — Powers of Appointment	8		0.00
9	Schedule I — Annuities	9		0.00
10	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii)	10		
11	Total gross estate (add items 1 through 10)		10,000,000.00	
12	Schedule U — Qualified Conservation Easement Exclusion			
13	Total gross estate less exclusion (subtract item 12 from item 11). Enter here			
	and on line 1 of Part 2 - Tax Computation		10,000,000.00	
Item no.	Deductions			Amount
14	Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Sub	ject to Claims	14	
15	Schedule K — Debts of the Decedent			0.00
16	Schedule K — Mortgages and Liens		16	0.00
17	Total of items 14 through 16		17	0.00
18	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Rec	apitulation)	18	0.00
19	Schedule L — Net Losses During Administration	19	0.00	
-		• • • • • • • • • • • • • • • • • • • •	19	
20				0.00
20 21	Schedule L — Expenses Incurred in Administering Property Not Subject to Claims Schedule M — Bequests, etc., to Surviving Spouse		20	0.00 0.00
-	Schedule L — Expenses Incurred in Administering Property Not Subject to Claims Schedule M — Bequests, etc., to Surviving Spouse		20 21	
21	Schedule L — Expenses Incurred in Administering Property Not Subject to Claims		20 21 22	0.00

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#### **Decedent's Social Security Number**

Yes No

#### 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)?

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.

Α	В	с	;	D	E	F	G		
Name of Deceased Spouse (dates of death after December 31, 2010, only)	Date of Death (enter as mm/dd/yy)		ibility tion de?	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 E	Remaining DSUE Amount, if any (subtract col. E from col. D)		
		Yes	No						
Part 1 — DSUE RECEIVED FROI	M LAST DECEAS	SED S	POUS	SE					
Part 2 — DSUE RECEIVED FROI	M OTHER PRED	ECEA	SED	SPOUSE(S) AND	USED BY DEC	EDENT			
Total (for all DSUE amounts from predeceased spouse(s) applied)									
Add the amount from Part 1, column D					It on line 9b Part 2	- Tax			

Computation.....

**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.

ltem Number	Description	Alternate valuation date	Alternate Value	Value at date of death
1	Cash			10,000,000.00
То	I Internation schedules (or additional sheets) attached to this schedule			
т	<b>DTAL</b> . (Also enter on Part 5, Recapitulation, page 3, at item 3.)			10,000,000.00
If more s	pace is needed, attach the continuation schedule from the end of this package or additional she	ets of the same siz	ze)	L Schedule C - Page 1 <sup>,</sup>

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size) Copyright 2015 form software only The Lackner Group, Inc. Schedule C - Page 11

**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.

1	Did the decedent own any works of art, items, or any collections exceeded \$3,000?	s whose artistic or c	ollectible value a	t date of death		Yes	No			
	If "Yes," submit full details on this schedule and attach appraisa									
2	Has the decedent's estate, spouse, or any other person, received of the decedent's employment or death?	ed (or will receive) a	any bonus or awa	rd as a result						
	If "Yes," submit full details on this schedule.									
3 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.										
If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.										
ltem Number	Description. For securities, give CUSIP number. If trust, partners closely held entity, give EIN	ship, or	Alternate valuation date	Alternate Value	Value at	date of c	Jeath			
	None	CUSIP number or EIN, where applicable								
To	tal from continuation schedules (or additional sheets) attached	to this schedule								
Т	OTAL. (Also enter on Part 5, Recapitulation, page 3, at i	tem 6.)								

## 1. Variance: 706 - 8971

								[	10,000,000.00		10,000,000.00
706 Sched C	ltem Num 1	Name Cash	Lot #	# Benys <mark>Cash</mark>	IRD	Exclude	Resid	Changed	Form 706 10,000,000.00	Form 8971	Variance 10,000,000.00
								С	10,000,000.00		10,000,000.00
								-	10,000,000.00		10,000,000.00

Information about Form 8971 and its separate instructions is at www.irs.gov/form8971.

Check box if this is a supplemental filing

Part I Decedent and Executor Information		
1 Decedent's name	2 Decedent's date of death	3 Decedent's SSN
8971 Cash Only	01-01-2015	
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 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:

#### 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>B</b> TIN	<b>C</b> Address, City, State, ZIP	<b>D</b> 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 tha belief, all information reported herein is	I have examined this return, including accompanying true, correct, and complete.	g schedules and statements, an	d to the best of my knowledge and
	Signature of executor			Date
May the IR	S discuss this return with the prepa	rer shown below? See instructions		Yes 🗶 No
Paid	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed
Prepare	f Firm's name ►			Firm's EIN
Use Onl	<b>y</b> Firm's address			Phone no.

# (Supplemental)

## United States Estate (and Generation-Skipping Transfer) Tax Return Es

OMB No. 1545-0015

state of a citizen or res	sident of the Unite	d States (see	instructions)
To be filed for dec	edents dving after	December 3	1. 2012.

4       Adjusted taxable gifts (see instructions)					g a			
Image: Style Lows, or post office: county: state or province: county: and ZIP or frequencies.       3b       Year domicle established       4       Date of beach       01-01-2016         Image: PA       6b       Executor's address (number and steel including apertment or suitates; right Nom, or post office: county: and ZIP or frequencies.       9b       Pa         6c       Executor's address (number and steel including apertment or suitates; right Nom, or post office: county: and ZIP or frequencies.       Phone no.         6d       If there are multiple executors, check here       Image: Address (number and steel including apertment or suitates and SNs of the additional executor 7a. Name and location of court where will was probabed or estate administered       Those no.         1       Total gross estate less exclusion (from Part 5, Recapitulation, item 24)		1a	Decedent's first name and middle initial (and maiden name, if any)	_			2 De	cedent's Social Security No.
90       .PA       01-01-2016         6a Name of executor (see instructions)       6b       Executor's address (number and street instructions) exposed and phone no.         6c       Executor's address (number and street instructions)       Phone no.         6d If there are multiple executors, check here       and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executor         7       TA Name and location of court where will was probated or estate administered       TD Case number         7       1       TScheduk R-1 is attach.       1       1       200,000.00         1       TScheduk R-1 is attach.       1       1       200,000.00       1       1       200,000.00         2       Total allowable deductions (from Part 5, Recapitulation, item 13).       1       200,000.00       1       2       0.00         3       Total allowable deductions (from Ine 3a).       4       2       0.00       3       3       200,000.00       1       2       0.000       3       3       200,000.00       4       2       0.00       3       3       200,000.00       4       2       0.00       3       3       200,000.00       4       5       200,000.00       4       5       200,000.00       5       2       2       0.0	۲.		8971 Supplemental					
90       .PA       01-01-2016         6a Name of executor (see instructions)       6b       Executor's address (number and street instructions) exposed and phone no.         6c       Executor's address (number and street instructions)       Phone no.         6d If there are multiple executors, check here       and attach a list showing the names, addresses, telephone numbers, and SSNs of the additional executor         7       TA Name and location of court where will was probated or estate administered       TD Case number         7       1       TScheduk R-1 is attach.       1       1       200,000.00         1       TScheduk R-1 is attach.       1       1       200,000.00       1       1       200,000.00         2       Total allowable deductions (from Part 5, Recapitulation, item 13).       1       200,000.00       1       2       0.00         3       Total allowable deductions (from Ine 3a).       4       2       0.00       3       3       200,000.00       1       2       0.000       3       3       200,000.00       4       2       0.00       3       3       200,000.00       4       2       0.00       3       3       200,000.00       4       5       200,000.00       4       5       200,000.00       5       2       2       0.0	Itol	3a	City, town, or post office; county; state or province; country; and ZIP or foreign postal code.	ßb `	Year domicile established	4 Date of birth	<b>5</b> Da	ate of death
1       If decedent died testate, check here       If and attach a certified copy of the will.       9 If you extended the time to file this Form 766, check here         1       Total gross estate less exclusion (from Part 5, Recapitulation, item 13)	ect							
1       If decedent died testate, check here       If and attach a certified copy of the will.       9 If you extended the time to file this Form 766, check here         1       Total gross estate less exclusion (from Part 5, Recapitulation, item 13)	Ш×	6a	Name of executor (see instructions) 6	b ¦	Executor's address (number a prost office: state or province	nd street including apartmen e: country: and ZIP or foreign	t or suite	no.; city, town, ode) and phone no.
1       If decedent died testate, check here       If and attach a certified copy of the will.       9 If you extended the time to file this Form 766, check here         1       Total gross estate less exclusion (from Part 5, Recapitulation, item 13)	and							, I
1       If decedent died testate, check here       If and attach a certified copy of the will.       9 If you extended the time to file this Form 766, check here         1       Total gross estate less exclusion (from Part 5, Recapitulation, item 13)	ent a	6c	Executor's social security number (see instructions)					
1       If decedent died testate, check here       If and attach a certified copy of the will.       9 If you extended the time to file this Form 766, check here         1       Total gross estate less exclusion (from Part 5, Recapitulation, item 13)	ede		<u>_</u>					
1       If decedent died testate, check here       If and attach a certified copy of the will.       9 If you extended the time to file this Form 766, check here         1       Total gross estate less exclusion (from Part 5, Recapitulation, item 13)	)ec			ving	the names, addresses, t			
10       If Schedule R-1 is attached, check mer       Image: the stack end of the stack end end of the stack end of the stack end end of the st	ï	7a	Name and location of court where will was probated or estate administered			71	Case n	umber
10       If Schedule R-1 is attached, check mer       Image: the stack end of the stack end end of the stack end of the stack end end of the st	t 1.				I			
10       If Schedule R-1 is attached, check mer       Image: the stack end of the stack end end of the stack end of the stack end end of the st	Par	8						
2       Total allowable deductions (from Part 5, Recapitulation, item 24))		10	If Schedule R-1 is attached, check here <b>11</b> If estimating value of assets included in	n gros	ss estate on line 1 pursuant to th	e special rule of Reg. section 20	.2010-2T(a	a) (7)(ii), check here 🕨 📃
3a Tentative taxable estate (subtract line 2 from line 1)		1	Total gross estate less exclusion (from Part 5, Recapitulation, item	n 13	3)		1	200,000.00
b       Deduction for state death taxes.       b         c       Taxable estate (subtract line 3b from line 3a)		2	Total allowable deductions (from Part 5, Recapitulation, item 24))				2	0.00
C Taxable estate (subtract line 3b from line 3a)		3a	Tentative taxable estate (subtract line 2 from line 1)				3 a	200,000.00
4       Adjusted taxable gifts (see instructions)		b	Deduction for state death taxes				b	
5       Add lines 3c and 4		С	Taxable estate (subtract line 3b from line 3a)				c	200,000.00
6       Tentative tax on the amount on line 5 from Table A in the instructions		4	Adjusted taxable gifts (see instructions)				4	
7       Total gift tax paid or payable (see instructions)		5	Add lines 3c and 4				5	200,000.00
8       Gross estate tax (subtract line 7 from line 6)		6	Tentative tax on the amount on line 5 from Table A in the instruction	ons			6	54,800.00
9a       Basic exclusion amount		7	Total gift tax paid or payable (see instructions)				7	
10       Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.)       10       11       2,125,800.00         11       Allowable unified credit (applicable credit amount) (subtract line 10 from line 9d)       11       2,125,800.00         12       Subtract line 11 from line 8 (but do not enter less than zero)       13       0.00       12         13       Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)       13       0.00       12         14       0.00       14       0.00       15       0.00       15         16       Net estate tax (subtract line 15 from line 12)       16       0.00       17       0.00         17       Generation-skipping transfer (GST) taxes (from Schedule R, Part 2, line 10)       17       0.00       18       0.00         19       Prior payments. Explain in an attached statement	_	8	Gross estate tax (subtract line 7 from line 6)				8	54,800.00
10       Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.)       10       11       2,125,800.00         11       Allowable unified credit (applicable credit amount) (subtract line 10 from line 9d)       11       2,125,800.00         12       Subtract line 11 from line 8 (but do not enter less than zero)       13       0.00       12         13       Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)       13       0.00       12         14       0.00       14       0.00       15       0.00       15         16       Net estate tax (subtract line 15 from line 12)       16       0.00       17       0.00         17       Generation-skipping transfer (GST) taxes (from Schedule R, Part 2, line 10)       17       0.00       18       0.00         19       Prior payments. Explain in an attached statement	tiol				•4	5,450,000.00		
10       Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.)       10       11       2,125,800.00         11       Allowable unified credit (applicable credit amount) (subtract line 10 from line 9d)       11       2,125,800.00         12       Subtract line 11 from line 8 (but do not enter less than zero)       13       0.00       12         13       Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)       13       0.00       12         14       0.00       14       0.00       15       0.00       15         16       Net estate tax (subtract line 15 from line 12)       16       0.00       17       0.00         17       Generation-skipping transfer (GST) taxes (from Schedule R, Part 2, line 10)       17       0.00       18       0.00         19       Prior payments. Explain in an attached statement	puta	9b	Deceased spousal unused exclusion (DSUE) amount from predeceased spo any (from Section D, Part 6 - Portability of Deceased Spousal Unused Exclusion)	ouse ision	e(s), if <b>9b</b>			
10       Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.)       10       11       2,125,800.00         11       Allowable unified credit (applicable credit amount) (subtract line 10 from line 9d)       11       2,125,800.00         12       Subtract line 11 from line 8 (but do not enter less than zero)       13       0.00       12         13       Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)       13       0.00       12         14       0.00       14       0.00       15       0.00       15         16       Net estate tax (subtract line 15 from line 12)       16       0.00       17       0.00         17       Generation-skipping transfer (GST) taxes (from Schedule R, Part 2, line 10)       17       0.00       18       0.00         19       Prior payments. Explain in an attached statement	mo	9c	Applicable exclusion amount (add lines 9a and 9b)		9c	5,450,000.00		
10       Adjustment to applicable credit amount (May not exceed \$6,000. See instructions.)       10       11       2,125,800.00         11       Allowable unified credit (applicable credit amount) (subtract line 10 from line 9d)       11       2,125,800.00         12       Subtract line 11 from line 8 (but do not enter less than zero)       13       0.00       12         13       Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)       13       0.00       12         14       0.00       14       0.00       15       0.00       15         16       Net estate tax (subtract line 15 from line 12)       16       0.00       17       0.00         17       Generation-skipping transfer (GST) taxes (from Schedule R, Part 2, line 10)       17       0.00       18       0.00         19       Prior payments. Explain in an attached statement	Ŭ	9d						
11       Allowable unified credit (applicable credit amount) (subtract line 10 from line 9d)	Ta	40	,			2,125,800.00		
11       Allowable unified credit (applicable credit amount) (subtract line 10 from line 9d)       11       2,125,800.00         12       Subtract line 11 from line 8 (but do not enter less than zero)       13       0.00       12       0.00         13       Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)       13       0.00       12       0.00         14       0.00       14       0.00       15       0.00       16       0.00         15       Total credits (add lines 13 and 14)       15       0.00       16       0.00       16       0.00         16       Net estate tax (subtract line 15 from line 12)       16       0.00       17       0.00         18       Total transfer taxes (add lines 16 and 17)       18       0.00       18       0.00         19       Prior payments. Explain in an attached statement		10						
12       Subtract line if i form line 0 (but do not enter less trian zero)	rt 2				-		11	2.125.800.00
13       Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)       13       0.00         14       0.00       14       0.00         15       Total credits (add lines 13 and 14)       15       0.00         16       0.00       16       0.00         17       Generation-skipping transfer (GST) taxes (from Schedule R, Part 2, line 10)       17       0.00         18       0.00       18       0.00         19       Prior payments. Explain in an attached statement       19	Ра							0.00
14       Credit for tax on prior transfers (from Schedule Q)       14       0.00         15       Total credits (add lines 13 and 14)       15       0.00         16       0.00       16       0.00         17       Generation-skipping transfer (GST) taxes (from Schedule R, Part 2, line 10)       17       0.00         18       Total transfer taxes (add lines 16 and 17)       18       0.00         19       Prior payments. Explain in an attached statement								
15       Total credits (add lines 13 and 14)       15       0.00         16       Net estate tax (subtract line 15 from line 12)       16       0.00         17       Generation-skipping transfer (GST) taxes (from Schedule R, Part 2, line 10)       17       0.00         18       Total transfer taxes (add lines 16 and 17)       18       0.00         19       Prior payments. Explain in an attached statement								
16Net estate tax (subtract line 15 from line 12)17Generation-skipping transfer (GST) taxes (from Schedule R, Part 2, line 10)18Total transfer taxes (add lines 16 and 17)19Prior payments. Explain in an attached statement			, ,				15	0 00
17       Generation-skipping transfer (GST) taxes (from Schedule R, Part 2, line 10)       17       0.00         18       Total transfer taxes (add lines 16 and 17)       18       0.00         19       Prior payments. Explain in an attached statement								
18       0.00         19       Prior payments. Explain in an attached statement.								
19 Prior payments. Explain in an attached statement   19					,			
								0.00
		20					20	0.00

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.

Sign Here	Signature of executor			Date
Paid	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed
Preparer	Firm's name			Firm's EIN
Use Only	Firm's address			Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Decedent's Social Security Number

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

#### Part 3 -- Elections by the Executor

Note. For information on electing portability of the deceder Part 6-Portability of Deceased Spousal Unused Exclusion Note. Some of these elections may require the posting of	۱.	-	v to opt out of the electior	n, see Section A of		es	No
Please check the "Yes" or "No" box for each que					1.	03	110
1 Do you elect alternate valuation?					1		
2 Do you elect special-use valuation? If "Yes," you mu	st complete	and attach Schedule	A-1		2		
3 Do you elect to pay the taxes in installments as described as the second seco	ribed in sec	tion 6166?					
If "Yes," you must attach the additional information de	escribed in f	the instructions.					
Note. By electing section 6166, you may be requir and interest in the form of a surety bond or a sec	red to prov tion 6324A	ide security for estat lien.	e tax deferred under se	ction 6166	3		
4 Do you elect to postpone the part of the taxes attribut	able to a re	versionary or remaind	er interest as described in	n section 6163?	4		
(see instru	ictions).		mental documents. You			ifica	(te.)
Authorization to receive confidential tax information under Regs. s oral presentations on behalf of the estate:	ec. 601.504(t	o)(2)(i); to act as the estat	e's representative before the	IRS; and to make written of	or		
Name of representative (print or type)	State	Address (number	, street, and room or suite	e no., city, state, and Z	P coc	le)	
I declare that I am the attorney/ certified public accordisbarment from practice before the Internal Revenue Service and		• ·	he applicable box) for the exe nown above.	ecutor. I am not under sus	pensio	n or	
Signature		CAF number	Date	Telephone number			
1 Death certificate number and issuing authority (attach	a copy of th	ne death certificate to	his return).				
2 Decedent's business or occupation. If retired, check he	ere 🕨	a	nd state decedent's form	er business or occupati	on.		
<b>3a</b> Marital status of the decedent at time of death: Married Widow/widower	Г	Single	Legally separated	Divoro	ed		
<b>3b</b> For all prior marriages, list the name and SSN of the f annulment, divorce, or death. Attach additional stater	•		•				
4a Surviving spouse's name None	4	b Social security nun	nber <b>4c</b> Amount receive	ed (see instructions)			
<ul><li>5 Individuals (other than the surviving spouse), trusts, or shown in Schedule O) (see instructions).</li></ul>	r other estat	tes who receive benef	ts from the estate (do not	t include charitable ben	eficia	ries	
Name of individual, trust, or estate receiving \$5,000 or more		Identifying number	Relationship to decede	ent Amount (se	e instru	iction	s)
All unascertainable beneficiaries and those who receive le	ess than \$5	000		•			
Total.		,,					
If you answer "Yes" to any of the following questions	s. vou must	attach additional in	formation as described.	I		/es	No
<ul> <li>6 Is the estate filing a protective claim for refund?</li> <li>If "Yes," complete and attach two copies of Schedule</li> </ul>							
<ul> <li>7 Does the gross estate contain any section 2044 propr (see instructions)?</li> </ul>	erty (qualifie	ed terminable interest				$\uparrow$	
8a Have federal gift tax returns ever been filed? If "Yes," attach copies of the returns, if available, and							
b Period(s) covered c Internal Reven							
9a Was there any insurance on the decedent's life that is	s not include	ed on the return as pa	rt of the gross estate?				
b Did the decedent own any insurance on the life of and	other that is	not included in the gr	oss estate?				
(continued on next page) Copyright 2015 fo	rm software onl	y The Lackner Group, Inc.			Pa	age	2

Part 4 - General Information (continued)

lf y	you answer "Yes" to any of the following questions, you must attach additional information as described in the instructions.	Yes	No
10	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		
11	a 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 <b>any</b> 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		
12	2 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"		
13	a 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?		
	c 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).		
	<ul> <li>e 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?</li> <li>If "Yes," provide the EIN number for this transferred/sold item. ►</li> </ul>		
14	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H		
15	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?		
16	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		
17	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		
	art 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 bot and 23 the amount noted in the instructions for the corresponding range of values. (See instructions for details.)	h lines	
Ite	m no. Gross estate Alternate value Value at dat	te of d	eath

Item no.	Gross estate	Alternate value	١	Value at date of death
1	Schedule A — Real Estate	1		0.00
2	Schedule B — Stocks and Bonds	2		200,000.00
3	Schedule C — Mortgages, Notes, and Cash	3		0.00
4	Schedule D — Insurance on the Decedent's Life (attach Form(s) 712)	4		0.00
5	Schedule E — Jointly Owned Property (attach Form(s) 712 for life insurance)	5		0.00
6	Schedule F — Other Miscellaneous Property (attach Form(s) 712 for life insurance)	6		0.00
7	Schedule G — Transfers During Decedent's Life (attach Form(s) 712 for life insurance)	7		0.00
8	Schedule H — Powers of Appointment	8		0.00
9	Schedule I — Annuities	9		0.00
10	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii)			
11		11		200,000.00
12	Schedule U — Qualified Conservation Easement Exclusion	12		
13	Total gross estate less exclusion (subtract item 12 from item 11). Enter here			
	and on line 1 of Part 2 - Tax Computation	13		200,000.00
Item no.	Deductions			Amount
14	Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Sub	ject to Claims	14	
15	Schedule K — Debts of the Decedent		15	0.00
16	Schedule K — Mortgages and Liens		16	0.00
17	Total of items 14 through 16			0.00
18	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Rec	18	0.00	
19	Schedule L — Net Losses During Administration		19	0.00
19 20	Schedule L — Net Losses During Administration Schedule L — Expenses Incurred in Administering Property Not Subject to Claims		19 20	
	Schedule L — Net Losses During Administration Schedule L — Expenses Incurred in Administering Property Not Subject to Claims Schedule M — Bequests, etc., to Surviving Spouse		19 20 21	0.00
20	Schedule L — Net Losses During Administration Schedule L — Expenses Incurred in Administering Property Not Subject to Claims		19 20 21 22	0.00 0.00
20 21	Schedule L — Net Losses During Administration Schedule L — Expenses Incurred in Administering Property Not Subject to Claims Schedule M — Bequests, etc., to Surviving Spouse		19 20 21 22 23	0.00 0.00 0.00

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Yes No

**Decedent's Social Security Number** 

#### 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)?

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.

Α	В	с	;	D	E	F	G
Name of Deceased Spouse (dates of death after December 31, 2010, only)	Date of Death (enter as mm/dd/yy)		ability ction de?	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 E	Remaining DSUE Amount, if any (subtract col. E from col. D)
		Yes	No				
Part 1 — DSUE RECEIVED FROI	M LAST DECEAS	SED S	POU	SE			
Part 2 — DSUE RECEIVED FROI	M OTHER PRED	ECEA	SED	SPOUSE(S) AND	USED BY DEC	EDENT	
Total (for all DSUE amounts from prede	Leceased spouse(s)	applied		1			
Add the amount from Part 1, column D				n E Enter the resu	It on line 9b Part 2	- Tax	

Computation.

#### 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.

ltem lumber	Description including face amount of bonds or number value for identification. Give CUSIP number. If trust closely held entity, give EIN	of shares and par , partnership, or	Unit Value	Alternate valuation date	Alternate Value	Value at date of death
1	500 shares of Google	CUSIP # or EIN, where applicable	400			200,000.0
			+00			200,000.0
<b>.</b>						
	tal from continuation schedules (or additiona TAL. (Also enter on Part 5, Recapitulation,					
	pace is needed, attach the continuation schedule fr					200,000.0

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size) Copyright 2015 form software only The Lackner Group, Inc. **Decedent's Social Security Number** 

**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.

1	exceeded \$3,000?						No	
	If "Yes," submit full details on this schedule and attach appraisa							
2	2 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.							
	Did the decedent at the time of death have, or have access to, a If "Yes," state location, and if held jointly by decedent and anoth If any of the contents of the safe deposit box are omitted from the	ner, state name and	relationship of jo	int depositor.				
ltem Number	Item umber         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	CUSIP number or EIN, where applicable						
Т	otal from continuation schedules (or additional sheets) attached	to this schedule						
т	OTAL. (Also enter on Part 5, Recapitulation, page 3, at i	tem 6.)						

## 1. Variance: 706 - 8971

								[	200,000.00	200,000.00	0.00
706 Sched B	ltem Num 1	Name Google	Lot #	# Benys Cash	IRD	Exclude	Resid	Changed	Form 706 200,000.00	Form 8971 200,000.00	Variance 0.00
								В	200,000.00	200,000.00	0.00
								-	200,000.00	200,000.00	0.00

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

					L	200,000.00	200,000.00	
706 Sched	ltem Num	Name	Lot #	Description	# Units	Form 706	Form 8971	Variance
В	1	Google		Inventoried	500.00	200,000.00	200,000.00	
				Google	500.00	200,000.00	200,000.00	0.00
				В	-	200,000.00	200,000.00	
					Total	200,000.00	200,000.00	

# Form 8971 SCHEDULE A

## 8971 Supplemental

				Grand total	200,000
Sched			Valuation		
Item # Description	Beneficiary	Y/N	Date	Percent	Value
В					
1			706	Amount -	200,000
Description for supplemental fi	ling, showing Beny 1	Ν	01/01/2016		200,000
					200,000
					200,000
				Grand total	200,000

Information about Form 8971 and its separate instructions is at www.irs.gov/form8971.

#### Check box if this is a supplemental filing

Par	Decedent and Executor Information		
	Decedent's name	2 Decedent's date of death	3 Decedent's SSN
8	971 Supplemental	01-01-2016	
<b>4</b> E	xecutor'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 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:

#### 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>B</b> TIN	<b>C</b> Address, City, State, ZIP	<b>D</b> Date Provided
1	Beny 1	123-45-6789	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 belief, all information reported herein is	at I have examined this return, including accompanying true, correct, and complete.	g schedules and statements, a	nd to the best of my knowledge and
	Signature of executor			Date
May the IR	S discuss this return with the prepa	arer shown below? See instructions		
Paid	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed
Prepare	Firm's name			Firm's EIN
Use Onl	Y Firm's address ►			Phone no.

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#### 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.

Check box if this is a supplemental filing X

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

#### Part 2. Information on Property Acquired

Form 706, ScheduleB_, Item _1       N       01/01/2016       200,000         1       Description for supplemental filing, showing only items that have changed.       N       01/01/2016       200,000         1       Image: Complemental filing, showing only items that have changed.       N       01/01/2016       200,000         1       Image: Complemental filing, showing only items that have changed.       N       01/01/2016       200,000         1       Image: Complemental filing, showing only items that have changed.       N       01/01/2016       100,000         1       Image: Complemental filing, showing only items that have changed.       N       01/01/2016       100,000         1       Image: Complemental filing, showing only items that have changed.       N       01/01/2016       100,000         1       Image: Complemental filing, showing only items that have changed.       N       01/01/2016       100,000         1       Image: Complemental filing, showing only items that have changed.       N       01/01/2016       100,000         1       Image: Complemental filing, showing only items that have changed.       N       01/01/2016       100,000         1       Image: Complemental filing, showing only items that have changed.       N       01/01/2016       100,000         1       Image: Complemental fili	A 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.	C Did this asset increase estate tax liability? (Y/N)	<b>D</b> Valuation Date	<b>E</b> Estate Tax Value <i>(in U.S.</i> <i>dollars)</i>
	1		N	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.