

Decedent's Social Security Number

Estate of:

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

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

	Yes	No
<b>1</b> Did the decedent at the time of death own any works of art or items with collectible value in excess of \$3,000 or any collections whose artistic or collectible value combined at date of death exceeded \$10,000? . . . . . If "Yes," submit full details on this schedule and attach appraisals.		
<b>2</b> Has the decedent's estate, spouse, or any other person received (or will receive) any bonus or award as a result of the decedent's employment or death? . . . . . If "Yes," submit full details on this schedule.		
<b>3</b> Did the decedent at the time of death have, or have access to, a safe deposit box? . . . . . If "Yes," state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.  If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.		

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate value	Value at date of death
<b>1</b>	CUSIP number or EIN, where applicable			
Total from continuation schedules (or additional sheets) attached to this schedule . . . . .				
<b>TOTAL.</b> (Also enter on Part 5—Recapitulation, page 3, at item 6.) . . . . .				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)  
 (See the instructions on the reverse side.)

## Instructions for Schedule F—Other Miscellaneous Property

### You must complete Schedule F and file it with the return.

On Schedule F, list all items that must be included in the gross estate that are not reported on any other schedule, including:

- Debts due the decedent (other than notes and mortgages included on Schedule C);
- Interests in business;
- Any interest in an Archer medical savings account (MSA) or health savings account (HSA), unless such interest passes to the surviving spouse; and
- Insurance on the life of another (obtain and attach Form 712, Life Insurance Statement, for each policy).

**Note (for single premium or paid-up policies).** In certain situations, for example, where the surrender value of the policy exceeds its replacement cost, the true economic value of the policy will be greater than the amount shown on line 59 of Form 712. In these situations, you should report the full economic value of the policy on Schedule F. See Rev. Rul. 78-137, 1978-1 C.B. 280 for details.

- Section 2044 property (see *Decedent Who Was a Surviving Spouse* below);
- Claims (including the value of the decedent's interest in a claim for refund of income taxes or the amount of the refund actually received);
- Rights;
- Royalties;
- Leaseholds;
- Judgments;
- Reversionary or remainder interests;
- Shares in trust funds (attach a copy of the trust instrument);
- Household goods and personal effects, including wearing apparel;
- Farm products and growing crops;
- Livestock;
- Farm machinery; and
- Automobiles.

**Interests.** If the decedent owned any interest in a partnership or unincorporated business, attach a statement of assets and liabilities for the valuation date and for the 5 years before the valuation date. Also, attach statements of the net earnings for the same 5 years. Be sure to include the EIN of the entity. You must account for goodwill in the valuation. In general, furnish the same information and follow the methods used to value close corporations. See the instructions for Schedule B.

All partnership interests should be reported on Schedule F unless the partnership interest, itself, is jointly owned. Jointly owned partnership interests should be reported on Schedule E.

If real estate is owned by the sole proprietorship, it should be reported on Schedule F and not on Schedule A. Describe the real estate with the same detail required for Schedule A.

**Valuation discounts.** If you answered "Yes" to Part 4—General Information, line 10b for any interest in miscellaneous property not reportable under any other

schedule owned by the decedent at the time of death, attach a statement that lists the item number from Schedule F and identifies the total accumulated discount taken (that is, XX.XX%) on such interest.

If you answered "Yes" to line 10b for an interest in a limited liability company owned by the decedent at the time of death, attach a statement that lists the item number from Schedule F and identifies the effective discount taken on such interest.

#### Example of effective discount:

<b>a</b>	Pro-rata value of limited liability company (before any discounts)	\$100.00
<b>b</b>	Minus: 10% discounts for lack of control	(10.00)
<b>c</b>	Marketable minority interest value (as if freely traded minority interest value)	\$90.00
<b>d</b>	Minus: 15% discount for lack of marketability	(13.50)
<b>e</b>	Non-marketable minority interest value	\$76.50

Calculation of effective discount:

<b>(a minus e) divided by a = effective discount</b>
$(\$100.00 - \$76.50) \div \$100.00 = 23.50\%$

**Note.** The amount of discounts are based on the factors pertaining to a specific interest and those discounts shown in the example are for demonstration purposes only.

If you answered "Yes" to line 10b for any transfer(s) described in (1) through (5) on pages 15 and 16 of the separate Form 706 instructions (and made by the decedent), **attach a statement to Schedule G** which lists the item number from that schedule and identifies the total accumulated discount taken (that is, XX.XX%) on such transfer(s).

**Line 1.** If the decedent owned at the date of death works of art or items with collectible value (for example, jewelry, furs, silverware, books, statuary, vases, oriental rugs, coin or stamp collections), check the "Yes" box on line 1 and provide full details. If any one work of art or item with collectible value is valued at more than \$3,000, or any collection of similar articles is valued at more than \$10,000, attach an appraisal by an expert under oath and the required statement regarding the appraiser's qualifications (see Regulations section 20.2031-6(b)).

### Decedent Who Was a Surviving Spouse

If the decedent was a surviving spouse, he or she may have received qualified terminable interest property (QTIP) from the predeceased spouse for which the marital deduction was elected either on the predeceased spouse's estate tax return or on a gift tax return, Form 709. The election was available for gifts made and decedents dying after December 31, 1981. List such property on Schedule F.

If this election was made and the surviving spouse retained his or her interest in the QTIP property at death, the full value of the QTIP property is includible in his or her estate, even though the qualifying income interest terminated at death. It is valued as of the date of the surviving spouse's death, or alternate valuation date, if applicable. Do not reduce the value by any annual exclusion that may have applied to the transfer creating the interest.

The value of such property included in the surviving spouse's gross estate is treated as passing from the surviving spouse. It therefore qualifies for the charitable and marital deductions on the surviving spouse's estate tax return if it meets the other requirements for those deductions.

For additional details, see Regulations section 20.2044-1.