

## Allocation of Increase in Basis for Property Acquired From a Decedent

# 2010

Department of the Treasury  
Internal Revenue Service

**File separately. Do NOT file with Form 1040. See below for filing address.  
To be filed for decedents dying after December 31, 2009, and before January 1, 2011.**

<b>Part 1—Decedent and Executor</b>	<b>1a</b> Decedent's first name and middle initial (and maiden name, if any)	<b>1b</b> Decedent's last name	<b>2</b> Decedent's Social Security No.	
	<b>3a</b> County, state, and ZIP code, or foreign country, of legal residence (domicile) at time of death	<b>3b</b> Year domicile established	<b>4</b> Date of birth	<b>5</b> Date of death
		<b>6b</b> Executor's address (number and street including apartment or suite number; city, town, or post office; state; and ZIP code) and phone number		
	<b>6a</b> Name of executor (see instructions)			
<b>6c</b> Executor's social security number (see instructions)	Phone no. ( )			

**7** Marital status of the decedent at time of death:

Married

Widow or widower—Name, SSN, and date of death of deceased spouse ▶

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Single

Legally separated

Divorced—Date divorce decree became final ▶

<b>8a</b> Surviving spouse's name	<b>8b</b> Social security number	<b>8c</b> Value of property acquired (see instructions)
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<b>9</b> Individuals (other than the surviving spouse), trusts, estates, or other entities who acquired property from the estate (see instructions).		
Name of individual, trust, estate, or other entity	Taxpayer identification number	Value of property acquired (see instructions)

<b>10</b> Built-in loss (see instructions). For non-resident alien decedents, enter zero . . . . .	<b>10</b>	
<b>11</b> Capital loss carryforward (see instructions). For non-resident alien decedents, enter zero . . . . .	<b>11</b>	
<b>12</b> Net operating loss carryforward (see instructions) For non-resident alien decedents, enter zero . . . . .	<b>12</b>	
<b>13</b> Unadjusted aggregate basis increase. For non-resident alien decedents, enter \$60,000. All others, enter \$1,300,000 . . . . .	<b>13</b>	
<b>14</b> Aggregate basis increase. Add lines 10 through 13 . . . . .	<b>14</b>	
<b>15</b> Enter the total of the amounts from each Schedule B, line 10 . . . . .	<b>15</b>	
<b>16</b> Subtract line 15 from line 14 . . . . .	<b>16</b>	
<b>17</b> Spousal property basis increase limit (see instructions) . . . . .	<b>17</b>	
<b>18</b> Add lines 16 and 17 . . . . .	<b>18</b>	
<b>19</b> Enter the total of the amounts from each Schedule A, line 6 . . . . .	<b>19</b>	
<b>20</b> Subtract line 19 from line 18 . . . . .	<b>20</b>	

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.

<b>Sign Here</b>			

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

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