

# Information Regarding Beneficiaries Acquiring Property from a Decedent

OMB 1545-XXXX

► Information about Form 8971 and its separate instructions is at  
[www.irs.gov/form8971](http://www.irs.gov/form8971)

Department of the Treasury  
Internal Revenue Service

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
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 <input type="checkbox"/> 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 such 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 TIN	C Address City, State, ZIP	D Date of Service

### 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.

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, all information reported herein is true, correct, and complete.

Signature of executor		Date	
May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ►		Check <input type="checkbox"/> if Self-Employed
	Firm's address ►		PTIN
			Firm's EIN ►
			Phone No.

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**Information for Beneficiary  
Acquiring Property from a Decedent**  
▶ Information about Form 8971 (including Schedule A) and its separate instructions is at [www.irs.gov/form8971](http://www.irs.gov/form8971)

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**Part I – General Information**

<b>1</b> Decedent's name	<b>2</b> Decedent's SSN --- --- V	<b>3</b> Beneficiary's name	<b>4</b> Beneficiary's TIN
<b>5</b> Executor's name	<b>6</b> Executor's phone no.	<b>7</b> Executor's Address	

**Part II – Information on Property Acquired**

A Item No.	B Description of property acquired from the decedent and the Schedule and item number where reported on the decedent's Form 706. 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)	D Valuation Date	E Estate Tax Value (in U.S. dollars)
1	Form 706, Schedule _____, Item _____ Description –			

**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 CONTINUATION SHEET**

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

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**Part I – General Information**

<b>1</b> Decedent's name	<b>2</b> Decedent's SSN --- --- V	<b>3</b> Beneficiary's name	<b>4</b> Beneficiary's TIN
<b>5</b> Executor's name	<b>6</b> Executor's phone no.	<b>7</b> Executor's Address	

**Part II — Information on Property Acquired**

A Item No. <small>(continue from previous page)</small>	B Description of property acquired from the decedent and the Schedule and item number where reported on the decedent's Form 706. If there is a partial interest in any property, indicated the percentage acquired by the beneficiary here.	C Did this asset increase the estate tax liability? <small>(Y/N)</small>	D Valuation Date	E Estate Tax Value <small>(in U.S. dollars)</small>

**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.