

2021**1041****US****Miscellaneous Questions**

If any of the following items pertain to this estate or trust for 2021, please check the appropriate box and provide additional information if necessary.

FIDUCIARY INFORMATION

- | Yes | No | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did the fiduciary's (trustee, personal rep, etc.) name change during the year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did the fiduciary's (trustee, personal rep, etc.) address change during the year or since the year ended? |

BENEFICIARY/GRANTOR INFORMATION

- | Yes | No | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any changes in beneficiaries during the year? |
| <input type="checkbox"/> | <input type="checkbox"/> | Were there any changes in beneficiaries information (name, address , etc.)? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did any beneficiaries/grantors receive distributions (income or other assets) in 2021? |
| <input type="checkbox"/> | <input type="checkbox"/> | Will any of the beneficiaries receive distributions within the first 65 days of 2022? (An election is available to treat these distributions as if disbursed during 2021.) If yes, please provide details. |

INCOME

- | Yes | No | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | Did the trust at any time during 2021 receive, sell, send, experience a hard fork, exchange, or otherwise acquire any financial interest in any virtual currency (i.e. Bitcoin, Litecoin, etc)? If yes, please provide details and backup documentation. |
| <input type="checkbox"/> | <input type="checkbox"/> | Did the estate or trust receive any foreign income or pay any foreign taxes? |
| <input type="checkbox"/> | <input type="checkbox"/> | Did the estate or trust receive income from more than one state in 2021? If so, please provide details, if not previously provided. |

PURCHASES, SALES AND DEBT

- | Yes | No | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Did the estate or trust own property in more than one state in 2021? If so, please provide details, if not previously provided |

2021	1041	US	Miscellaneous Questions
-------------	-------------	-----------	--------------------------------

Yes No

 Did the estate or trust: a) start a business or farm; b) purchase a rental or royalty property; c) acquire an interest in a partnership, S corporation, trust, or REMIC? **(Circle all that apply)**

 Did the estate or trust dispose of any business or rental assets (furniture, equipment, vehicles, real estate, etc.)?

 Did the estate or trust purchase or dispose of any stock, bonds, or other investment properties in 2021?

 Did the estate or trust have any securities that became worthless or loans that became uncollectible?

ESTIMATED TAXES

Yes No

 Did you apply an overpayment of 2020 taxes to your 2021 estimated tax (instead of being refunded)?

 If you have an overpayment of 2021 taxes, do you want the excess applied to your 2022 estimated tax (instead of being refunded)?

 Do you expect your 2022 taxable income and withholdings to be different from 2021? If yes, please provide details.

MISCELLANEOUS

Yes No

 Do you want to Opt-out of electronically file your returns? If so, check **YES** and attach the "Taxpayer Choice Statement to File in Paper Format", which can be found on our website www.buterbaughcpa.com, click "Client Resources", then under the header Trusts and Estates click "Taxpayer Choice Statement to File in Paper Format".

 Are all of the assets that are owned by the Trust/Estate titled in the name **and** EIN of the Trust and Estate? If not, it is the responsibility of the Trustee to ensure that this is done as soon as possible.

 Was the estate or trust's taxable year less than 12 months?

 Is 2021 the first tax year the estate or trust will be filing an income tax return?

2021	1041	US	Miscellaneous Questions
-------------	-------------	-----------	--------------------------------

Yes No

- Is 2021 the last tax year the estate or trust will be filing an income tax return?
- May the IRS discuss this return with our firm?
- Did you receive any correspondence from the IRS or a state taxing agency? If so, please provide a copy of the correspondence.
- Did the estate or trust receive all or any part of the earnings (salaries, wages, and other compensation) of any individual by reason of contract assignment or similar arrangement?
- At any time during calendar year 2021, did the estate or trust have an interest in or a signature or other authority over a bank, securities, **cryptocurrency**, or other financial account in a foreign country?
- During the 2021 tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?
- Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing?
- Did the estate or trust make any payments in 2021 that would require you to issue Form(s) 1099? These would include outside services, trustee fees, **legal fees**, etc aggregating \$600 or more for the year to a single payee/vendor that was not incorporated. (NOTE: Legal fees need to be reported whether the payee/vendor was incorporated or not)
- If yes, did you, or will you, issue the required Form(s) 1099 and 1096?
- Did the estate or trust make any payments in 2021 to any non U.S. individuals or entities for services or products or goods?
- If yes, did you, or will you, issue the required Form(s) W-8BEN, W-8BEN-E and Form 1042?
- Have you or are you planning on providing the beneficiaries of the trust an annual accounting? This applies mainly to irrevocable trusts that have trust beneficiaries other than the trustee.

Please Note: Under Arizona law, "the trustee shall send to the distributees or permissible distributees of trust income or principal, and to other beneficiaries who request it, at least annually and at the termination of the trust, a report of the trust property, liabilities, receipts and disbursements, including the source and amount of the trustee's compensation, a listing of the trust assets and, if feasible, their respective market values. A statement of receipts and disbursements of principal and income that have occurred during the last complete fiscal year of the trust or since the last account."

2021**1041****US****Miscellaneous Questions**

Yes

No

If the trust is governed by any state other than Arizona, we encourage you to check with an attorney as to the accounting requirements under the other state(s) law. If you are required to provide an accounting, and wish to engage our firm, please check YES. We will provide a separate engagement letter for this additional service.