

Allocation of Increase in Basis for Property Received from a Decedent

2010

Department of the Treasury
Internal Revenue Service

To be filed for decedents dying after December 31, 2009, and before January 1, 2011.

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

8a Surviving spouse's name	8b Social security number	8c Amount received (see instructions)
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9 Individuals (other than the surviving spouse), trusts, or other estates who receive property from the estate (do not include charitable beneficiaries) (see instructions).

Name of individual, trust, or estate	Identifying number	Amount (see instructions)

10 Built-in loss (see instructions). For non-resident alien decedents, enter zero	10		
11 Capital loss carryover (see instructions). For non-resident alien decedents, enter zero	11		
12 Net operating loss carryover (see instructions)	12		
13 Unadjusted aggregate basis increase. For non-resident alien decedents, enter zero. All others, enter \$1,300,000	13		
14 Add lines 10 through 13. Non-resident aliens enter \$60,000	14		
15 Spousal basis increase limit	15	\$3,000,000	00
16 Total aggregate basis increase limit. Add lines 14 and 15	16		
17 Enter the amount from Schedule A, line 6	17		
18 Subtract line 17 from line 16. Enter the result but not greater than line 14	18		
19 Enter the total of the amounts from each Schedule B, line 6	19		
20 Subtract line 19 from line 18	20		

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	
	Signature of executor	Date	

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	

Decedent's Social Security Number

Estate of:

SCHEDULE A—Property Acquired by Surviving Spouse

Part I General Information

<p>1a Name of Executor</p>	<p>1b Executor's address (number and street including apartment or suite no., city, town, or post office, state, and ZIP code) and phone no.</p>
<p>1c Executor's social security number</p>	<p>Phone no. ()</p>
<p>2a Name of Recipient</p>	<p>2b Recipient's social security number</p>

Part II Property Information

3 For all property acquired from the decedent (other than stock of a foreign personal holding company, DISC or former DISC, foreign investment company, or passive foreign investment company) the basis of which at the date of death is equal to or greater than its fair market value at the date of death, provide the following information:

Item No.	(a) Accurate description of the property	(b) Date decedent acquired the property (mm/dd/yyyy)	(c) Acquired by gift	(d) Adjusted basis at death	(e) Fair market value at death	(f) Check if any gain would be ordinary (Attach statement)
			<input type="checkbox"/>			<input type="checkbox"/>
			<input type="checkbox"/>			<input type="checkbox"/>
			<input type="checkbox"/>			<input type="checkbox"/>
			<input type="checkbox"/>			<input type="checkbox"/>
			<input type="checkbox"/>			<input type="checkbox"/>
			<input type="checkbox"/>			<input type="checkbox"/>
			<input type="checkbox"/>			<input type="checkbox"/>
			<input type="checkbox"/>			<input type="checkbox"/>

3a Total for columns (d) and (e) _____

4 Subtract the amount in line 3a, column (e) from the amount in line 3a, column (d) _____

5 For all property acquired from the decedent (other than stock of a foreign personal holding company, DISC or former DISC, foreign investment company, or passive foreign investment company) the basis of which at the date of death is equal to or greater than its fair market value at the date of death, provide the following information:

Item No.	(a) Accurate description of the property	Check as applicable:		(b) Date decedent acquired the property (mm/dd/yyyy)	(c) Acquired by gift	(d) Adjusted basis at death	(e) Fair market value at death	(f) Basis increase allocated to property	(g) Amount of gain that would be ordinary (Attach statement)
		Outright transfer	QTIP						
		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>				

6 Add the amounts in line 5, column (f). Do not enter a number greater than page 1, line 16. Enter this amount on page 1, line 17 _____

Decedent's Social Security Number

Estate of:

SCHEDULE B—Property Acquired Other Than by Surviving Spouse

Part I General Information

<p>1a Name of Executor</p>	<p>1b Executor's address (number and street including apartment or suite no., city, town, or post office, state, and ZIP code) and phone no.</p>
<p>1c Executor's social security number</p>	<p>Phone no. ()</p>
<p>2a Name of Recipient</p>	<p>2b Recipient's social security number</p>

Part II Property Information

3 For all property acquired from the decedent (other than stock of a foreign personal holding company, DISC or former DISC, foreign investment company, or passive foreign investment company) the basis of which at the date of death is equal to or greater than its fair market value at the date of death, provide the following information:

Item No.	(a) Accurate description of the property	(b) Date decedent acquired the property (mm/dd/yyyy)	(c) Acquired by gift	(d) Adjusted basis at death	(e) Fair market value at death	(f) Check if any gain would be ordinary (Attach statement)
			<input type="checkbox"/>			<input type="checkbox"/>
			<input type="checkbox"/>			<input type="checkbox"/>
			<input type="checkbox"/>			<input type="checkbox"/>
			<input type="checkbox"/>			<input type="checkbox"/>
			<input type="checkbox"/>			<input type="checkbox"/>
			<input type="checkbox"/>			<input type="checkbox"/>
			<input type="checkbox"/>			<input type="checkbox"/>
			<input type="checkbox"/>			<input type="checkbox"/>

3a Total for columns (d) and (e) _____

4 Subtract the amount in line 3a, column (e) from the amount in line 3a, column (d) _____

5 For all property acquired from the decedent (other than stock of a foreign personal holding company, DISC or former DISC, foreign investment company, or passive foreign investment company) the basis of which at the date of death is equal to or greater than its fair market value at the date of death, provide the following information. See instructions.

Item No.	(a) Accurate description of the property	(b) Date decedent acquired the property (mm/dd/yyyy)	(c) Acquired by gift	(d) Adjusted basis at death	(e) Fair market value at death	(f) Basis increase allocated to property	(g) Amount of gain that would be ordinary (Attach statement)
			<input type="checkbox"/>				
			<input type="checkbox"/>				
			<input type="checkbox"/>				
			<input type="checkbox"/>				
			<input type="checkbox"/>				
			<input type="checkbox"/>				

6 Add the amounts in line 3, column (e) _____