

Instructions for Form 8971 and Schedule A



(Rev. December 2026)

Information Regarding Beneficiaries Acquiring Property From a Decedent (For use with Form 8971 (Rev. August 2025))

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8971 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8971](https://www.irs.gov/Form8971).

General Instructions

Purpose of Form

Form 8971 and copies of Schedules A provide information to the IRS about beneficiaries who acquired property from a decedent. Schedule A provides basis information to beneficiaries who acquire certain property from the decedent.

Caution: Furnish a Schedule A that reports property acquired by a beneficiary to only that beneficiary. Do not furnish a copy of the Form 8971 to any beneficiary.

Basis information is needed by persons who acquire certain property from a decedent in order to comply with the consistent basis requirement of section 1014(f). If a beneficiary acquires property subject to the consistent basis requirement, the beneficiary cannot use a value higher than the value reported on the Schedule A as the beneficiary's initial basis in the property. (See Regulations sections 1014(f) and 1.1014-10 for rules applicable to the consistent basis requirement.)

Who Must File

An executor of an estate or other person(s) required to file Form 706 or Form 706-NA (estate tax return) under section 6018(a) or 6018(b) is required to file Form 8971 and furnish Schedules A to certain beneficiaries. More than one person may be required to file a Form 8971 for the same decedent's estate. (See [Executor defined for purposes of Form 8971](#), later.) Only an executor of an estate for which a Form 706 or Form 706-NA is filed after July 2015, whether or not that form is filed timely, is required to file Form 8971. (See the instructions for Form 706 or Form 706-NA, for more information on the filing requirement for those forms.)

A trustee is required to file Form 8971 and furnish Schedules A to report subsequent transfers or distributions of property previously reported to the trustee on Schedule A, or any other property the basis of which is determined, in whole or in part, by reference to the basis of property subject to reporting. (See [Property subject to reporting](#) later). In addition, the trustee of a trust that receives a distribution of such property is required

to file Form 8971 and furnish Schedules A to report a subsequent transfer or distribution of the property. No trustee of a beneficiary trust or a subsequent recipient trust, however, is required to file Form 8971 and furnish Schedules A for a disposition of property in a transaction that is a recognition event for income tax purposes that results in the entire property having a basis that no longer is related to the property's final value.

Form 8971 isn't required when:

- The gross estate plus adjusted taxable gifts and specific exemption is less than the basic exclusion amount applicable in the year of decedent's death;
- Estate tax-related forms other than Form 706 or Form 706-NA (for example, Forms 706-QDT, 706-CE, and 706-GSD), are filed; or
- The estate tax return is filed solely to make an allocation or election respecting the generation-skipping transfer tax, solely to elect portability of the deceased spousal exclusion amount (DSUE), or solely as a protective filing to avoid a penalty or satisfy a state law requirement.

Note: A complete Form 8971 includes a copy of each Schedule A (if any) furnished or required to be furnished to a beneficiary. Form 8971 and copies of Schedules A (if any) must be filed with the IRS separate from any and all other tax returns filed by the estate. The executor or trustee is required to timely file a Form 8971 even if no Schedules A are furnished or required to be furnished when the Form 8971 is filed.

When To File

Due date. Form 8971 must be filed with the IRS and each required Schedule A (see [Required Schedules A](#), later) must be furnished to only the beneficiary listed on that Schedule A, no later than the earlier of:

- The date that is 30 days after the date on which Form 706 or Form 706-NA is required to be filed (including extensions) with the IRS; or
- The date that is 30 days after the date Form 706 or Form 706-NA is filed with the IRS.

(See [Supplementing Forms 8971 and Schedules A](#), later, for when an executor is required to file a supplement to Form 8971 and Schedules A and due dates for supplementing.)

Note: If the due date falls on a Saturday, Sunday, or legal holiday, the executor may file on the next business day.

Where To File

File Form 8971 (including all Schedule(s) A) at the following address.

Internal Revenue Service
Mail Stop 824G
7940 Kentucky Drive
Florence, KY 41042

Furnish a Schedule A to each individual beneficiary, each trustee of a beneficiary trust, and each executor of a beneficiary estate, required to receive a Schedule A:

- In person;
- By email;
- By U.S. mail to the beneficiary's last known address; or
- By private delivery service to the beneficiary's last known address (see [Private delivery services \(PDSs\)](#), later).

The executor must certify on Form 8971, Part II, column (d), the date on which Schedule A was provided to each beneficiary and should keep proof of mailing, proof of delivery, acknowledgment of receipt, or other information relevant for the estate's records. In cases where a trust or another estate is a beneficiary and has multiple trustees or executors, providing Schedule A to one trustee or executor is sufficient.

Private delivery services (PDSs). Filers can use certain PDSs designated by the IRS to meet the "timely mailing as timely filing" rule for tax returns. Go to [IRS.gov/PDS](#) for the current list of designated services.

The PDS can tell you how to get written proof of the mailing date.

For the IRS mailing address to use if you're using a PDS, go to [IRS.gov/PDSStreetAddresses](#).

Caution: PDSs can't deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

Supplementing Forms 8971 and Schedules A

An executor is required to file with the IRS a supplement to any previously filed Form(s) 8971 and to furnish to each affected beneficiary a Schedule A (or supplement) if:

- A beneficiary acquires property that is not excepted property (see [Excepted property defined](#), later) and that property is not reported on a Schedule A previously furnished to the beneficiary and attached to a Form 8971 previously filed with the IRS; or
- There is a change to the information required to be reported on a Form 8971, including Schedules A (or supplements), that causes the information as previously reported to be incorrect or incomplete.

How to report a supplemental filing. On both the supplemental Form 8971 and each supplemental Schedule A, the "Supplemental Filing" box should be checked. Only information that has changed should be reported.

Due date of supplement to report property acquired after the due date of the Form 706 or Form 706-NA.

If, after the due date of the Form 706 or Form 706-NA (or the earlier filing of Form 8971), a beneficiary acquires property subject to reporting that is not excepted property (see [Excepted property defined](#), later) and the executor

has not previously furnished the beneficiary with a Schedule A correctly reporting that property, the executor must furnish a Schedule A to that beneficiary with regard to that acquired property on or before January 31 of the year following the beneficiary's acquisition of that property. By that same January 31, the executor must file with the IRS a supplement to the Form 8971 and attach copies of all Schedules A or supplements to Schedules A furnished or required to be furnished on or before that January 31.

Due date to supplement to report a change to information. If there is a change to the information required to be reported on a Form 8971, including Schedules A (or supplements), that causes the information as previously reported to be incorrect or incomplete, the executor must file with the IRS a supplement to a previously filed Form 8971 (or supplement thereto) and furnish affected beneficiaries a Schedule A (or supplement thereto) to report the change on or before 30 days after the date on which information becomes available to the executor from which the executor can conclude that a change to the information provided on the Form 8971 or Schedule A (or any supplement thereto) requires the Form 8971 or Schedule A to be supplemented.

For changes occurring as a result of supplementing the estate tax return, the date on which the information becomes available to the executor is deemed to be the filing date of the supplemental information. Therefore, for changes occurring as a result of supplementing the estate tax return, the due date of the supplemental reporting is 30 days after the filing date of the supplemental information. For changes occurring as a result of a determination of final value (see [Final value defined](#), later), the date on which the information becomes available to the executor is deemed to be the date a value becomes the final value. Therefore, for changes occurring as a result of a determination of final value, the due date of the supplemental reporting is 30 days after the date a value becomes the final value. However, for property that has not been acquired by a beneficiary on or before the due date and for which the executor has not furnished a Schedule A reporting the property, the due date to file a supplement to the Form 8971 and furnish a Schedule A to report a change to information may be delayed until January 31 of the year following the beneficiary's acquisition of that property.

Examples of changes to information that require supplement. A non-exhaustive list of changes that require supplemental reporting includes the following.

- **Change in beneficiary information.** The receipt, discovery, or acquisition by the executor of information that changes the beneficiary to whom property is to be distributed (pursuant to a death, disclaimer, bankruptcy, or otherwise), or corrects or completes other beneficiary information that was previously reported.
- **Change or addition of property subject to reporting.** The supplementing of an estate tax return to report the estate tax value of property not previously reported on a Form 706 or Form 706-NA or supplement thereto. The inclusion of previously unreported property in the decedent's gross estate pursuant to an examination by the IRS or otherwise.

- **Change in property to be acquired by beneficiary.** When an executor furnishes a Schedule A to a beneficiary prior to the beneficiary's acquisition of property and the beneficiary ultimately acquires property different from the property identified on that Schedule A (for example, as the result of a like-kind exchange under section 1031 or an involuntary conversion).
- **Change in the identified value of property.** The supplementing of an estate tax return to report a corrected estate tax value (see [Estate tax value](#), later) of property that was previously reported. A determination of the final value (see [Final value defined](#), later) of property for federal estate tax purposes that differs from the value that was previously reported.

Duration of duty to supplement. An executor's duty to supplement continues to apply until final value (see [Final value defined](#), later) is determined for all property subject to reporting or, if later, until all property subject to reporting has been acquired by a beneficiary.

Rounding Off to Whole Dollars

The value of property should be reported in U.S. dollars and rounded to whole-dollar amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.55 becomes \$3. If you add two or more amounts to figure an item's value, include the cents when adding the amounts and round off only the total.

Penalties

Note: An executor may be subject to penalties for failure to file and/or furnish correct Forms 8971 and Schedules A even if there was no tax due on the estate tax return.

Failure to file correct Forms 8971 by the due date (section 6721). If an executor required to file Form 8971 fails to file with the IRS a correct and complete Form 8971 (or supplement) by the due date and doesn't show reasonable cause, a penalty may be imposed. The penalty applies if there is a failure to file timely, a failure to include all information required to be shown on the form or schedules required to be attached, a failure to include correct information on the form or schedules required to be attached, or a failure to supplement Form 8971 timely. A complete Form 8971 (or supplement) includes copies of all Schedules A furnished or required to be furnished to beneficiaries by the due date of the Form 8971.

Only one penalty will apply to each Form 8971 required to be filed. The initial Form 8971 and each supplement to that Form 8971 is a separate filing.

The amount of the penalty depends on when the correct Form 8971 is filed and is subject to adjustment for inflation. For the amount of the penalty (including a minimum penalty for intentional disregard of the filing requirement), go to [IRS.gov/Payments/Information-Return-Penalties](https://www.irs.gov/Payments/Information-Return-Penalties).

Inconsequential error or omission on Form 8971.

An inconsequential error or omission isn't considered a failure to include correct information. An inconsequential error or omission doesn't prevent or hinder the IRS from

processing the Form 8971 and the Schedules A required to be filed along with it. Errors and omissions that are never inconsequential are those related to a taxpayer identification number (TIN), a beneficiary's surname, and the value of the asset the beneficiary is receiving from the estate.

Note: A TIN is a social security number (SSN), an employer identification number (EIN), an individual taxpayer identification Number (ITIN), or any other number used by the IRS in the administration of tax laws. See [Part II](#), later, for information on obtaining the TIN of a beneficiary of the estate.

Safe harbor exception for certain de minimis errors of Form 8971. Generally, if the failure to include correct information is an inadvertent failure to include the correct dollar amount, the error is de minimis, and the Form 8971 (including all Schedules A) is otherwise correct and was timely filed, the Form 8971 is treated as having been filed with the correct information. An error in dollar amount on Form 8971 is de minimis if the difference between any single incorrect amount and the correct amount is not more than \$100. This exception does not apply if the incorrect dollar amount relates to an amount included on a Schedule A and the beneficiary to whom the Schedule A was furnished elects to have the exception for certain de minimis errors on a Schedule A not apply to the Schedule A (see [Safe harbor exception for certain de minimis errors on Schedule A](#), later).

Failure to furnish correct Schedules A to beneficiaries by the due date (section 6722). If an executor required to file Form 8971 fails to furnish to a beneficiary a correct and complete Schedule A (or supplement) by the due date and doesn't show reasonable cause, a penalty may be imposed. The penalty applies if there is a failure to furnish the Schedule A timely, a failure to include all information required to be shown on the schedule, a failure to include correct information on the schedule, or a failure to supplement Schedule A timely. The penalty applies to each Schedule A and each supplement to that Schedule A required to be furnished.

The amount of the penalty depends on when a correct Schedule A is furnished and is subject to adjustment for inflation. For the amount of the penalty (including the minimum penalty for intentional disregard of the requirement to furnish a statement), go to [IRS.gov/Payments/Information-Return-Penalties](https://www.irs.gov/Payments/Information-Return-Penalties).

Inconsequential error or omission on Schedule A.

An inconsequential error or omission isn't considered a failure to include correct information. An inconsequential error or omission can't reasonably be expected to prevent or hinder the beneficiary from timely receiving correct information and using the information to report basis on the beneficiary's own return. Errors and omissions that are never inconsequential are those related to the value of the asset the beneficiary is receiving from the estate and those related to a significant item in a beneficiary's address.

Safe harbor exception for certain de minimis errors on Schedule A. Generally, if the failure to include correct information is an inadvertent failure to include the

correct dollar amount, the error is de minimis, and the Schedule A is otherwise correct and was timely furnished, the Schedule A is treated as having been furnished with the correct information. An error in dollar amount on Schedule A is de minimis if the difference between any single incorrect amount and the correct amount is not more than \$100. This exception does not apply if the beneficiary to whom the Schedule A was furnished elects to have the exception not apply to the Schedule A. For information on making an election to have the safe harbor exception not apply, see section 301.6722-1(d)(3) of the Procedure and Administration Regulations (T.D. 9984, De Minimis Error Safe Harbor Exceptions to Penalties for Failure To File Correct Information Returns or Furnish Correct Payee Statements published in the Federal Register (88 FR 88696) on December 19, 2023).

Reasonable cause exception to the penalties. The penalties for failing to file correct Form 8971 (or supplement) and Schedules A with the IRS and for failing to furnish correct Schedules A (or supplements) to beneficiaries won't apply to any failure that is shown to be due to reasonable cause and not to willful neglect. In general, it must be shown that the failure was due to an event beyond the executor's control or due to significant mitigating factors. It must also be shown that the executor acted in a responsible manner, both before and after the failure occurred, and took steps to avoid the failure.

Penalties for Inconsistent Filing

Beneficiaries who report basis in property that is inconsistent with the amount on the Schedule A may be liable for a 20% accuracy-related penalty under section 6662. Beneficiaries who report a basis in property acquired from a decedent that is 200% or more of the correct amount may be liable for a 40% penalty for a gross valuation misstatement under section 6662(h), instead of the 20% penalty.

Obtaining Forms and Publications To File or Use

You can access the IRS website 24 hours a day, 7 days a week, at [IRS.gov](https://www.irs.gov) to:

- Download forms, instructions, and publications;
- Order IRS products;
- Research tax questions;
- Search publications by topic or keyword; and
- Sign up to receive local and national tax news by email.

Defined Terms and Specific Instructions

Executor defined for purposes of Form 8971. For purposes of this Form 8971, the term "executor" includes the executor, personal representative, or administrator of the decedent's estate. If none of these is appointed, qualified, and acting in the United States, every person in actual or constructive possession of any property of the decedent is considered an executor. Thus, more than one person may be required to file a Form 8971 for the same decedent's estate. If no executor is appointed by a court or if one executor is unable to file a complete estate

tax return (for example, if the executor has insufficient information about property in the decedent's gross estate that is not in the possession of that executor), each person required to file a Form 706 or Form 706-NA is required to file Form 8971 and Schedules A, but only with regard to the property reported or required to be reported by that person.

Beneficiaries required to be identified on Form 8971.

Form 8971 must identify each beneficiary (including an executor who is a beneficiary) to whom the executor is required to furnish a Schedule A and must identify each beneficiary to whom the executor has furnished an optional Schedule A on or before the date on which the Form 8971 is filed. (See [Required Schedules A](#) and [Optional Schedules A](#), later.) If the executor is required to furnish a Schedule A to a beneficiary and the executor is unable to locate the beneficiary by the date required for filing the Form 8971 with the IRS, then the executor must identify the beneficiary on the Form 8971 and attach a statement to the Form 8971 detailing the executor's efforts to locate the beneficiary. The executor is not required to identify any beneficiary on Form 8971 if no Schedules A are furnished or required to be furnished when the Form 8971 is filed.

Required Schedules A. An executor is required to furnish a Schedule A to a beneficiary (including an executor who is a beneficiary) that acquired property subject to reporting if:

- The beneficiary acquired the property on or before the due date of the estate tax return (or, if earlier, the date on which the estate tax return is filed with the IRS) (see [When property is acquired](#), later); and
- Any property acquired by the beneficiary is not excepted property (see [Excepted property defined](#), later).

The Schedule A must report each property subject to reporting (that is not excepted property) acquired by the beneficiary on or before the due date of the estate tax return (or, if earlier, the date on which the estate tax return is filed with the IRS) (see [Property subject to reporting](#) and [Excepted property defined](#), later).

(See [Supplementing Forms 8971 and Schedules A](#), earlier, for when a Schedule A (or a supplement to Schedule A) is required to be furnished to a beneficiary and attached to a supplement to Form 8971 filed with the IRS.)

Optional Schedules A. If an executor is not required to report a property on a required Schedule A because a beneficiary has not yet acquired the property, the executor may nevertheless report the property on a Schedule A furnished to a beneficiary that the executor has reason to believe will acquire the property. Such a Schedule A is referred to as an optional Schedule A. A Schedule A furnished to a beneficiary may include both property for which a Schedule A is required and property for which a Schedule A is optional. Alternatively, a separate Schedule A may be furnished to the beneficiary to report property for which the Schedule A is optional.

When property is acquired. A beneficiary acquires property when, under local law, title vests in the beneficiary or when the beneficiary otherwise has

sufficient control over or connection with the property that the beneficiary is able to take action related to the property for which basis is relevant for federal income tax purposes (for example, to sell or depreciate the property). In many cases, a beneficiary's acquisition of property occurs upon an executor's or trustee's distribution of the property. For property passing by contract or by operation of law, the beneficiary's acquisition of that property generally occurs automatically upon the death of the decedent.

Property subject to reporting. Except for excepted property subject to only limited reporting, the property subject to reporting is included property and any other property the basis of which is determined, in whole or in part, by reference to the basis of the included property (for example, property acquired in a like-kind exchange or an involuntary conversion). For this purpose, included property is property the value of which is included in the value of the decedent's gross estate. Generally, included property refers to property whose value is reported on an estate tax return, but it also refers to property whose value otherwise is included in the total value of the gross estate (for example, during examination by the IRS). Thus, included property includes property that qualified, in whole or in part, for an estate tax marital deduction or for an estate tax charitable deduction. It further includes property included in the decedent's gross estate that is distributed to a surviving spouse in satisfaction of that surviving spouse's interest in community property not included in the gross estate that the executor has distributed to a non-spouse pursuant to state law properly applied. However, included property does not include property whose value is not reported on an estate tax return and whose value is not otherwise included in the value of the decedent's gross estate, such as the property of a deceased nonresident noncitizen that is not subject to U.S. estate tax and the surviving spouse's share of community property.

Executor must file a Form 8971 when all property is excepted property. The executor is required to timely file Form 8971 with the IRS even if all property subject to reporting is excepted property. However, the executor is not required to provide information for excepted property on a Schedule A.

Excepted property defined. Excepted property includes:

1. U.S. dollars (as defined later),
2. U.S. dollar-denominated demand deposits,
3. Certificates of deposit denominated in U.S. dollars,
4. Cash collateral denominated in U.S. dollars held by a third party to secure a liability (such as a deposit of purchase money or a security deposit),
5. Shares of a registered investment company priced in U.S. dollars that is a money market fund under Rule 2a-7 under the Investment Company Act of 1940 (17 CFR 270.2a),
6. Life insurance proceeds on the life of the decedent payable in a lump sum in U.S. dollars,

7. Federal, state, and local tax refunds and other refunds payable in U.S. dollars,
8. Notes that are forgiven in full by the decedent upon the decedent's death, whether or not denominated in U.S. dollars,
9. Household and personal effects for which an appraisal is not required under section 20.2031-6(b) of the estate tax regulations,
10. Property that, prior to distribution from the estate or the decedent's revocable trust, is completely sold, exchanged, or otherwise disposed of in one or more transactions that are recognition events for federal income tax purposes (whether or not resulting in a gain or loss, and whether or not any gain is capital or ordinary). Such property includes, but is not limited to:
 - a. Property distributed in satisfaction of a pecuniary bequest on which the estate recognizes any gain or loss pursuant to section 1.661(a)-2(f) of the income tax regulations,
 - b. Property for which an election under section 643(e)(3) has been made for the estate to recognize any gain or loss,
 - c. Interests in a business entity that are redeemed for U.S. dollars prior to being distributed to the beneficiary,
 - d. Property disposed of in a transaction described in section 267(a) and (b)(13), and
 - e. Property subject to the mark-to-market accounting method at the time of distribution from the estate or from the decedent's revocable trust.
11. Other property having an initial basis that is not in any way determined with regard to or derived from the property's fair market value for federal estate tax purposes. For purposes of this section, such property includes but is not limited to:
 - a. Annuity contracts subject to section 72 and amounts received as an annuity subject to section 72,
 - b. An interest in property that consists entirely of the right to receive an item of income in respect of a decedent as defined in section 691,
 - c. Amounts received under installment obligations arising from a transaction for which the installment method for determining gain under section 453 applies,
 - d. Appreciated property described in section 1014(e) that is acquired by the decedent within 1 year of death,
 - e. Stock of a passive foreign investment company subject to section 1296(i), but only when the basis of such stock is the adjusted basis in the hands of the decedent immediately before the decedent's death, and
 - f. Interests in and distributions from retirement plans and deferred compensation plans, including individual retirement arrangements as defined in

section 408 and 408A, that are expressed entirely in U.S. dollars.

12. Bonds to the extent that they are redeemed by the issuer for U.S. dollars prior to being distributed to a beneficiary so that any resulting gain or loss is recognized by the estate,
13. Property included in the gross estate of a beneficiary who died before the due date of the information return, and
14. Any other property that is identified as excepted property in published guidance in the **Federal Register** or in the Internal Revenue Bulletin (see Regulations section 601.601(d)(2)(ii)(b)).

U.S. dollars defined. U.S. dollars means the official currency of the U.S. This includes physical U.S. bills and coins for which the value of each bill or coin is equivalent to the face amount of that bill or coin. This definition does not include other physical U.S. bills or coins with numismatic value because these bills and coins typically do not have a value equal to their face value.

Estate tax value. Until the final value of property is determined for federal estate tax purposes, the estate tax value to be reported on Schedule A is the value of the property reported on the Form 706 or Form 706-NA or, when applicable, a supplement to the Form 706 or Form 706-NA. Once the final value of property is determined, the estate tax value to be reported on Schedule A is the final value of the property.

Final value defined. For purposes of section 6035 reporting, the final value of property is the value as finally determined for application of the consistent basis rule of section 1014(f). That value is:

1. The value reported on an estate tax return filed with the IRS once the period of limitations on assessment (see section 6501) of estate tax has expired without that value having been timely adjusted by the IRS,
2. The value determined or specified by the IRS that differs from the value reported on an estate tax return filed with the IRS and the value specified by the IRS for other property included in the gross estate, once the period of limitations on assessment applicable to the estate tax has expired without that value having been timely contested by the executor,
3. The value determined in a written agreement with the IRS (whether entered in the course of the administrative proceedings between the estate and the IRS or after the commencement of litigation), once that written agreement has been executed by both the executor and the IRS and is binding on all parties (including, but not limited to, the executor, the IRS, and the beneficiaries), or
4. The value determined by a court for the purpose of determining the estate tax liability of the estate, once the court's determination no longer can be appealed to any court.

Line Instructions

Complete Form 8971 in its entirety and attach a copy of each required Schedule A (if any) and each optional Schedule A (if any), completed in their entirety. Check the box on line A located above Part I of the form if this Form 8971 supplements a previously filed Form 8971. (See [Supplementing Forms 8971 and Schedules A](#), earlier).

Note: The executor is required to timely file a Form 8971 even if no Schedules A are furnished or required to be furnished when the Form 8971 is filed. However, the executor is not required to identify any beneficiary on Form 8971 if no Schedules A are furnished or required to be furnished when the Form 8971 is filed.

Part I—Decedent and Executor Information

Lines 1 through 3. Enter the decedent's name, date of death, and SSN. If the decedent didn't have an SSN, the executor should obtain one for the decedent by filing Form SS-5, Application for a Social Security Card. Form SS-5 is available at any Social Security Administration (SSA) office, on the Internet at [SSA.gov/forms/ss-5.pdf](https://ssa.gov/forms/ss-5.pdf), or by calling 800-772-1213.

Lines 4 and 5. Enter the executor's name and phone number. If there is more than one executor, enter the name of one executor and see the instructions for line 8.

Line 6. Provide only the TIN of the executor listed on line 4 and see the instructions for line 8.

Line 7a through 7h. Provide only the address of the executor listed on line 4. Use Form 8822, Change of Address, to report a change of the executor's address. Also see the instructions for line 8.

Line 8. Check the box and attach a statement with the name, address, telephone number, and TIN of each executor (if any) other than the one named on line 4.

Line 9. If the executor made an election on the estate tax return to use alternate valuation under section 2032, provide the alternate valuation date.

Part II—Beneficiary Information

Lines 1 through 5. State the total number of beneficiaries to the estate. State the number of beneficiaries that have acquired only excepted property. State the number of beneficiaries that are expected to acquire (but have not yet acquired) only excepted property. Check the box if all estate property will be sold before the estate is distributed.

Line 6. Provide the information requested below for each beneficiary required to be identified on this Form 8971 (or supplement). (See [Beneficiaries required to be identified on Form 8971](#), earlier. See also [When property is acquired](#), earlier, and [Excepted property defined](#), earlier). Duplicate and use page 2 (Part II—Continuation) if additional entries are needed.

Column (a). Enter the name of each individual, trust, or other estate (beneficiary) required to be identified on this Form 8971 (or supplement). Retain a copy of the Form

8971 (including all attached Schedules A (if any)) for the estate's records.

Column (b). Enter the TIN of each beneficiary identified. If the executor of the estate solicited a beneficiary's TIN in writing at the last known address of the beneficiary and hasn't received it by the due date of the Form 8971, enter "requested" and attach a copy of the solicitation to Form 8971. A supplement to the Form 8971 and corresponding Schedule A must be filed with the IRS once the TIN has been obtained.

If a beneficiary trust does not have at least one trustee and a tax identification number by the due date of the Form 8971, enter "trust not yet established" and attach a statement to the Form 8971 detailing efforts made by the executor (including copies of any solicitations) to obtain the name of the trustee and tax identification number. A supplement to the Form 8971 must be filed with the IRS and a supplement to Schedule A must be furnished to each trustee once the beneficiary trust is established.

Note: Some foreign beneficiaries may not be required to provide a TIN to the estate. If the foreign beneficiary isn't required to provide a TIN, enter "Not Required" in the TIN entry space and attach a statement to the Form 8971 detailing the authority under which the executor concludes that the beneficiary is not required to provide a TIN.

Column (d). For each beneficiary, enter the date on which the executor furnished Schedule A to the beneficiary.

Note: If the executor is required to furnish a Schedule A to a beneficiary and the executor is unable to locate the beneficiary by the date required for filing the Form 8971, identify the beneficiary in column (a), enter the beneficiary's TIN, if known, in column (b), enter the beneficiary's last known address in column (c), enter "not furnished" in column (d), and attach a separate page to the Form 8971 explaining any missing information and detailing efforts made by the executor to locate the beneficiary and obtain information.

Column (e). Enter the total estate tax value for the beneficiary.

Line 7. Add all amounts in column (e).

Lines 8 and 9. Only complete lines 8 and 9 on the original Form 8971. Do not complete lines 8 and 9 on any duplicate Forms 8971 on page 2.

Line 8. Enter the total of the amounts entered on line 7 of all duplicate Forms 8971, page 2, that you completed.

Line 9. Add lines 7 and 8. The amount must match the total from all attached Schedules A, Part II, line 4, column (h).

Return preparer. Anyone who is paid to prepare the Form 8971 and/or any Schedule A must sign the form as a paid preparer and give a copy of the completed Form 8971 and/or Schedules A to the executor required to file Form 706 or Form 706-NA. Permission to discuss the Form 8971 is limited to the information reported on (or required to be reported on) the Form 8971 and attached Schedules A and does not authorize the return preparer to represent the estate before the IRS or to enter into any

agreements with the IRS regarding the Form 8971 and attached Schedules A.

Note: A paid preparer may sign original or amended returns by rubber stamp, mechanical device, or computer software program.

Form(s) 2848, Power of Attorney and Declaration of Representative. Completing Form 2848 may authorize the person designated on that form to sign agreements, consents, waivers, or other documents. Complete and submit Form 2848, per its instructions, if the executor would like the return preparer to represent the estate before the IRS with respect to the Form 8971 and Schedules A. A copy of a filed Form 2848 may be attached to the Form 8971; if attached, write "copy" at the top of Form 2848. When completing a Form 2848 related to the Form 8971 and Schedules A, remember the executor, not the estate, is the "taxpayer" to be listed on line 1, and the TIN listed should also be the executor's TIN. Also, when filling out line 3, enter "Civil Penalties" in the Description of the Matter column, "Form 8971/Schedule A" in the Tax Form Number column, and the decedent's date of death using the four-digit year and two-digit month as "YYYYMM" in the Year(s) or Period(s) column.

Note: A Form 2848 authorizing representation with respect to Form 8971 is limited to the information reported on Form 8971 and Schedules A. It is a separate Form 2848 from a Form 2848 authorizing representation with respect to the Form 706 or Form 706-NA.

Signature and Verification

All executors shown on Form 8971 and listed on any attached statement are responsible for the reporting requirements related to Form 8971 and Schedules A. However, it is enough for only one of the executors to sign Form 8971.

Form 8971 is signed under penalties of perjury and all executors are responsible for the information included on Form 8971 and Schedules A as filed with the IRS and Schedules A provided to beneficiaries. All executors are also liable for all applicable penalties.

Schedule A—Beneficiary Information Regarding Property Acquired From a Decedent

You will need a copy of the Form 706 or Form 706-NA to complete this schedule.

An executor required to file Form 8971 must complete and furnish to beneficiaries all required Schedules A. (See [Required Schedules A](#), earlier.) The executor may also complete and furnish to a beneficiary an optional Schedule A. (See [Optional Schedules A](#), earlier.) If an executor furnishes an optional Schedule A to a beneficiary, the executor must identify that beneficiary on Form 8971.

Check the first box on line 8 if this Schedule A supplements a previously furnished Schedule A. (See [Supplementing Forms 8971 and Schedules A](#), earlier.) If this Schedule A supplements a previously furnished

Schedule A, check each of the remaining boxes that applies to this Schedule A to indicate the reason for the supplement.

Duplicate and use page 2 (Part II—Continuation) if additional entries are needed. Attach a copy of each completed Schedule A to a Form 8971 (or supplement) filed with the IRS. Furnish each Schedule A only to the beneficiary named on that Schedule A. Do not provide a copy of the Form 8971 to a beneficiary. Do not complete lines 3 and 4 on any duplicate page 2.

Column (a). Number each property for which the executor furnished or is required to furnish a Schedule A. Continue this numbering on page 2 of the Schedule A (if necessary).

Columns (b) through (d). Use the same description in columns (b)–(d) that the executor used for the property on the Form 706 or Form 706-NA. Also include in columns (b) and (c) the schedule and item number where the property was reported on Form 706 or Form 706-NA, as applicable.

Type all information directly onto the Schedule A. Do not attach schedules from Form 706. Listings of bulk assets may be attached to Schedule A in lieu of a detailed description of each item that has been acquired (or is expected to be acquired, in the case of an optional Schedule A) by a beneficiary. The listing should consist of a related property (for example, stocks held in a single brokerage account) and only include information relevant to basis reporting such as name/description of the property, value, and valuation date. Do not attach property appraisals to Schedule A.

For more information on details to be included by asset type or schedule, see the Instructions for Form 706 or Form 706-NA.

Column (e). If the beneficiary acquired (or is expected to acquire, in the case of an optional Schedule A) an undivided interest (such as a tenancy-in-common or joint tenancy) or an interest limited in time (such as a life estate or remainder interest) or any other interest in the property that is less than absolute ownership of 100% of the property reported on the estate tax return, indicate the interest in the property the beneficiary will acquire. For a community property interest, report only the interest includible in the decedent's gross estate (for example, 50% community property interest).

Column (f). An entry (Y or N) is required in this column for each asset. Indicate "Y" only if estate tax was generated and the asset contributed to the estate tax (for example, the asset wasn't subject to a marital or charitable deduction).

Generally, any property that qualifies for a marital deduction under section 2056 or 2056A or a charitable deduction under section 2055 won't generate estate tax and "N" should be indicated.

Column (g). Generally, the valuation date of property will be the decedent's date of death. If the estate elected to use an alternate valuation date, enter the alternate valuation date. See section 2032 for additional guidance.

Column (h). Enter the estate tax value of the property acquired by the beneficiary. (See [Estate tax value](#), earlier.) The value reported in column (h) should be the fair market

value as of the decedent's date of death or any alternate valuation date used for the estate tax return. Report the full fair market value of the property, undiminished by debt, regardless of whether the estate tax return reports the net value (fair market value less any debt) of the property or separately reports the gross value of the property and the outstanding debt.

Do not allocate uniform basis among beneficiaries that acquire interests in the same property for different periods of time. For each beneficiary that acquires an interest in property limited by time, such as a life estate or remainder interest, list the full value of the property as reported on the Form 706 or Form 706-NA. For example, if Beneficiary 1 acquires a life estate in property and Beneficiary 2 acquires a remainder interest in the same property, report the full value of the property as reported on the Form 706 or Form 706-NA on the Schedule A furnished to Beneficiary 1 and on the Schedule A furnished to Beneficiary 2.

For each beneficiary that acquires an undivided interest in property, such as a tenant-in-common or joint tenant interest, report the proportional value of the undivided interest acquired by the beneficiary. For example, if an estate property valued on the Form 706 at \$400,000 is distributed to Beneficiary 1 and Beneficiary 2 as equal tenants-in-common, list \$200,000 on each beneficiary's Schedule A. For a community property interest, report only the value of the interest included in the decedent's estate.

If (as a result of the resolution of a valuation issue or otherwise), the value reported on a Schedule A previously filed with the IRS or provided to a beneficiary changes, the executor must file a supplement to Form 8971 with the IRS and furnish a supplement Schedule A to each affected beneficiary. (See [Supplementing Forms 8971 and Schedules A](#) and [Due date to supplement to report a change to information](#), earlier.)

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Sections 6035 and 6109, and the regulations, require you to provide this information.

You aren't required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the Internal Revenue Service to disclose information from this form in certain circumstances. For example, we may disclose information to the Department of Justice for civil or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths or territories for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies

to enforce federal non-tax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Failure to provide this information, or providing false information, may subject you to penalties.

The time needed to complete and file this form and related schedules will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	15 hr., 0 min.
Learning about the law or the form	3 hr., 0 min.
Preparing, copying, assembling, and sending the form to the IRS	2 hr., 0 min.

Comments and suggestions. We welcome your comments about this publication and suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address. Instead, see [Where To File](#), earlier.
