

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

OMB No. 1545-2203

**2010**

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.

If this is an amended Form 8939, check here ☐ If filing this Form 8939 revokes a timely and otherwise valid section 1022 election, check here ☐

|                                     |                                                                                                          |                                                                                                                                                                             |                                         |
|-------------------------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <b>Part 1—Decedent and Executor</b> | <b>1a</b> Decedent's first (given) name and middle initial (and maiden name, if any)                     | <b>1b</b> Decedent's last (family) name                                                                                                                                     | <b>2</b> Decedent's Social Security No. |
|                                     | <b>3</b> County, state, and ZIP code, or foreign country, of legal residence (domicile) at time of death | <b>4</b> <input type="checkbox"/> Check if decedent was a nonresident and was not a citizen of the U.S. See instructions. If checked, enter nationality (citizenship)       | <b>5</b> Date of death                  |
|                                     | <b>6a</b> Name of executor (see instructions)                                                            | <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<br><br>Phone no. ( ) |                                         |
|                                     | <b>6c</b> Executor's social security number (see instructions)                                           |                                                                                                                                                                             |                                         |

|                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                             |                                           |                                |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------|
| <b>Part 2—Basis Allocation Computation</b>                                                                                                  | <b>7</b> Marital status of the decedent at time of death:<br><input type="checkbox"/> Married<br><input type="checkbox"/> Widow or widower— Name, SSN, and date of death of deceased spouse ▶<br><br><input type="checkbox"/> Single<br><input type="checkbox"/> Legally separated<br><input type="checkbox"/> Divorced— Date divorce decree became final ▶ |                                           |                                |
|                                                                                                                                             | <b>8a</b> Surviving spouse's name                                                                                                                                                                                                                                                                                                                           | <b>8b</b> Spouse's social security number |                                |
|                                                                                                                                             | <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 |
|                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                             |                                           |                                |
|                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                             |                                           |                                |
|                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                             |                                           |                                |
|                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                             |                                           |                                |
|                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                             |                                           |                                |
|                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                             |                                           |                                |
| <b>10</b> Built-in loss (see instructions)                                                                                                  | <b>10</b>                                                                                                                                                                                                                                                                                                                                                   |                                           |                                |
| <b>11</b> Capital loss carryforward (see instructions)                                                                                      | <b>11</b>                                                                                                                                                                                                                                                                                                                                                   |                                           |                                |
| <b>12</b> Net operating loss carryforward (see instructions)                                                                                | <b>12</b>                                                                                                                                                                                                                                                                                                                                                   |                                           |                                |
| <b>12a</b> Add lines 10, 11, and 12 (see instructions)                                                                                      | <b>12a</b>                                                                                                                                                                                                                                                                                                                                                  |                                           |                                |
| <b>12b</b> Enter \$1,300,000 or \$60,000 (see instructions)                                                                                 | <b>12b</b>                                                                                                                                                                                                                                                                                                                                                  |                                           |                                |
| <b>12c</b> General Basis Increase. Add the amounts on line 12a and line 12b (see instructions)                                              | <b>12c</b>                                                                                                                                                                                                                                                                                                                                                  |                                           |                                |
| <b>13</b> Enter the total amount of General Basis Increase allocated on all Schedules A line 4B, column (e)(i) (see instructions)           | <b>13</b>                                                                                                                                                                                                                                                                                                                                                   |                                           |                                |
| <b>14</b> Enter the total amount of Spousal Property Basis Increase allocated on all Schedules A line 4B, column (e)(ii) (see instructions) | <b>14</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. I (executor) understand that if any other person files a Form 8939 or Form 706 (or Form 706-NA) with respect to this decedent or estate, that my name and address will be shared with such person, and I (executor) also hereby request the IRS share with me the name and address of any person who files a Form 8939 or Form 706 (or Form 706-NA) with respect to this decedent or estate. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

|                               |                            |                      |      |                                                 |      |
|-------------------------------|----------------------------|----------------------|------|-------------------------------------------------|------|
| <b>Sign Here</b>              | Signature of executor      |                      | Date |                                                 |      |
|                               | Signature of executor      |                      | Date |                                                 |      |
| <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

**SCHEDULE A  
(Form 8939)**Department of the Treasury  
Internal Revenue Service**Disclosure of Property Acquired From  
the Decedent (and Recipient Statement)****Recipients of Schedule A: For more information and details on the information shown on  
this schedule, see the instructions for Form 8939 and [www.irs.gov/form8939](http://www.irs.gov/form8939).**

|                   |                                          |                  |
|-------------------|------------------------------------------|------------------|
| <b>Estate of:</b> | <b>Decedent's Social Security Number</b> | <b>Number of</b> |
|-------------------|------------------------------------------|------------------|

**Complete a separate Schedule A for each recipient of property, including the decedent's estate. See instructions.****Part I General Information**

|                                                         |                                                                                                                                                         |
|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1a</b> Name of executor                              | <b>1b</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>1c</b> Estate's taxpayer identification number (TIN) | Phone no. ( )                                                                                                                                           |
| <b>2a</b> Name and address of recipient                 | <b>2b</b> Recipient's taxpayer identification number (TIN)                                                                                              |

**Part II Property Information****3** For all property acquired from the decedent by the recipient named in line 2a the basis of which at the date of death is greater than or equal to its fair market value at the date of death, provide the following information. See instructions.

| Item No.                                                                                      | (a)<br>Description<br>of property | (b)<br>Date decedent<br>acquired property | (c)<br>Adjusted basis at<br>death | (d)<br>FMV<br>at death | (e)<br>Amount of gain<br>that would be<br>ordinary income |
|-----------------------------------------------------------------------------------------------|-----------------------------------|-------------------------------------------|-----------------------------------|------------------------|-----------------------------------------------------------|
|                                                                                               |                                   |                                           |                                   |                        |                                                           |
|                                                                                               |                                   |                                           |                                   |                        |                                                           |
|                                                                                               |                                   |                                           |                                   |                        |                                                           |
|                                                                                               |                                   |                                           |                                   |                        |                                                           |
|                                                                                               |                                   |                                           |                                   |                        |                                                           |
| <b>3A</b> Totals from continuation schedules (or additional sheets) attached to this schedule |                                   |                                           |                                   |                        |                                                           |

(If more space is needed, attach the continuation schedule at the end of this Form).

**4** For all property acquired from the decedent by the recipient named in line 2a the basis of which at the date of death is less than fair market value at the date of death, provide the following information. By checking the box in column (e)(ii) on line 4 for each item of property that was sold prior to distribution and to which I am allocating Spousal Property Basis Increase, I hereby certify in accordance with section 4.02(3) of Revenue Procedure 2011-41 that all of the net proceeds from the sale of such property or property interest to which Spousal Property Basis Increase has been allocated will be distributed to or for the benefit of the surviving spouse in a manner that would qualify property as qualified spousal property, as defined in section **1022(c)(3)**. See instructions.

| Item No.                                                                                      | (a)<br>Description<br>of property | (b)<br>Date decedent<br>acquired<br>property | (c)<br>Adjusted basis<br>at death | (d)<br>FMV at death | (e)*<br>Allocation of basis increase |                                            | (f)<br>Amount of gain<br>that would be<br>ordinary income |
|-----------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------------|-----------------------------------|---------------------|--------------------------------------|--------------------------------------------|-----------------------------------------------------------|
|                                                                                               |                                   |                                              |                                   |                     | (i)<br>General basis<br>increase     | (ii)<br>Spousal property<br>basis increase |                                                           |
|                                                                                               |                                   |                                              |                                   |                     |                                      | <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"/>                   |                                                           |
| <b>4A</b> Totals from continuation schedules (or additional sheets) attached to this schedule |                                   |                                              |                                   |                     |                                      |                                            |                                                           |
| <b>4B</b> Total for columns (e)(i) and (e)(ii)                                                |                                   |                                              |                                   |                     |                                      |                                            |                                                           |

\* The sum of the amounts in columns (e)(i) and (e)(ii) on each line cannot exceed the difference between the amounts in columns (c) and (d) on that line.

Number of

[illegible]

**Estate of:**

**SCHEDULE A, LINE 4  
CONTINUATION SHEET**

By checking the box in column (e)(ii) on line 4 for each item of property that was sold prior to distribution and to which I am allocating Spousal Property Basis Increase, I hereby certify in accordance with section 4.02(3) of Revenue Procedure 2011-41 that all of the net proceeds from the sale of such property or property interest to which Spousal Property Basis Increase has been allocated will be distributed to or for the benefit of the surviving spouse in a manner that would qualify property as qualified spousal property, as defined in section 1022(c)(3).

[illegible]

**Totals for columns (e)(i) and (e)(ii)** Enter here and include on line 4A of Schedule A . . . . .

|                   |                                          |                  |
|-------------------|------------------------------------------|------------------|
| <b>Estate of:</b> | <b>Decedent's Social Security Number</b> | <b>Number of</b> |
|-------------------|------------------------------------------|------------------|

**SCHEDULE R—GENERATION-SKIPPING TAX EXEMPTION****Part 1. GST Exemption**

|                                                                                                                    |          |
|--------------------------------------------------------------------------------------------------------------------|----------|
| <b>1</b> Maximum allowable GST exemption . . . . .                                                                 | <b>1</b> |
| <b>2</b> Total GST exemption allocated by the decedent to decedent's lifetime transfers . . . . .                  | <b>2</b> |
| <b>3</b> Total GST exemption allocated by the executor, using Form 709, to decedent's lifetime transfers . . . . . | <b>3</b> |
| <b>4</b> GST exemption allocated on line 4 of Schedule R, Part 2 . . . . .                                         | <b>4</b> |
| <b>5</b> Total GST exemption allocated on line 4 of Schedule(s) R-1 . . . . .                                      | <b>5</b> |
| <b>6</b> Total GST exemption allocated to <i>inter vivos</i> transfers and direct skips (add lines 2–5) . . . . .  | <b>6</b> |
| <b>7</b> GST exemption available to allocate to trusts (subtract line 6 from line 1) . . . . .                     | <b>7</b> |
| <b>8</b> Allocation of GST exemption to trusts (as defined for GST tax purposes):                                  |          |

| <b>A</b><br>Name of trust                               | <b>B</b><br>Trust's EIN (if any) | <b>C</b><br>GST exemption<br>allocated on lines 2–5,<br>above (see instructions) | <b>D</b><br>Additional GST exemption<br>allocated (see instructions) | <b>E</b><br>Trust's inclusion<br>ratio (optional—see<br>instructions) |
|---------------------------------------------------------|----------------------------------|----------------------------------------------------------------------------------|----------------------------------------------------------------------|-----------------------------------------------------------------------|
|                                                         |                                  |                                                                                  |                                                                      |                                                                       |
| <b>8D Total.</b> May not exceed line 7, above . . . . . |                                  |                                                                                  | <b>8D</b>                                                            |                                                                       |

| Name of skip person | Description of property interest transferred | Value |
|---------------------|----------------------------------------------|-------|
|                     |                                              |       |

|          |                                                                                            |          |  |
|----------|--------------------------------------------------------------------------------------------|----------|--|
| <b>1</b> | Total value of all property interests listed above . . . . .                               | <b>1</b> |  |
| <b>2</b> | State death taxes and other charges borne by the property interests listed above . . . . . | <b>2</b> |  |
| <b>3</b> | Total tentative maximum direct skips (subtract line 2 from line 1) . . . . .               | <b>3</b> |  |
| <b>4</b> | GST exemption allocated . . . . .                                                          | <b>4</b> |  |

Department of the Treasury  
Internal Revenue Service

**Executor:** File one copy with Form 8939 and send two copies to the fiduciary. Do not pay any tax. See instructions for details.

**Fiduciary:** See instructions for details.

|                                          |                           |             |
|------------------------------------------|---------------------------|-------------|
| Name of trust                            |                           | Trust's EIN |
| Name and title of fiduciary              | Name of decedent          |             |
| Address of fiduciary (number and street) | Decedent's SSN            |             |
| City, state, and ZIP code                | Name of executor          |             |
| Address of executor (number and street)  | City, state, and ZIP code |             |
| Date of decedent's death                 |                           |             |

| Description of property interests subject to the direct skip                                        |  | Value    |
|-----------------------------------------------------------------------------------------------------|--|----------|
|                                                                                                     |  |          |
| <b>1 Total value of all property interests listed above . . . . .</b>                               |  | <b>1</b> |
| <b>2 State death taxes and other charges borne by the property interests listed above . . . . .</b> |  | <b>2</b> |
| <b>3 Tentative maximum direct skip from trust (subtract line 2 from line 1) . . . . .</b>           |  | <b>3</b> |
| <b>4 GST exemption allocated . . . . .</b>                                                          |  | <b>4</b> |
| <b>5 Subtract line 4 from line 3 . . . . .</b>                                                      |  | <b>5</b> |