

Form **706**

(Rev October 2006)

Department of the Treasury
Internal Revenue Service**United States Estate (and Generation-Skipping
Transfer) Tax Return**

OMB No. 1545-0015

**Estate of a citizen or resident of the United States (see separate instructions).
To be filed for decedents dying after December 31, 2005 and before January 1, 2007.**

DECEDENT PART 1	1a Decedent's first name and middle initial (and maiden name, if any) Jonathan P.	1b Decedent's last name Solong	2 Decedent's SSN 123-45-6789
	3a County, state, and ZIP, or foreign country, of legal residence (domicile) at time of death Hometown, NY	3b Year domicile estd 1929	4 Date of birth 2/28/1929
	6a Name of executor (see the instructions) Mary L Fiduciary	6b Executor's address (number and street including apartment or suite no. or rural route; city, town, or post office; state; and ZIP code) and phone number. 103 South Main Street Hometown, NY 14755-0001	
	6c Executor's social security number (see instructions) 987654321	716 938-9137	
	7a Name and location of court where will was probated or estate administered Surrogate's Court Court; County of Somewhere		7b Case number 2006-34516
EXECUTOR	8 If decedent died testate, check here . . . <input checked="" type="checkbox"/> and attach a certified copy of the will.		9 If you extended the time to file this Form 706, check here. . . <input type="checkbox"/>
	10 If Schedule R-1 is attached, check here. <input type="checkbox"/>		

PART 2 TAX COMPUTATION	1 Total gross estate less exclusion (from Part 5 — Recapitulation, page 3, item 12)	1	1,452,052.
	2 Tentative total allowable deductions (from Part 5 — Recapitulation, page 3, item 22)	2	629,557.
	3a Tentative taxable estate (before state death tax deduction) (subtract line 2 from line 1)	3a	822,495.
	b State death tax deduction	3b	
	c Taxable estate (subtract line 3b from line 3a)	3c	822,495.
	4 Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)))	4	0.
	5 Add lines 3c and 4	5	822,495.
	6 Tentative tax on the amount on line 5 from Table A in the instructions	6	276,573.
	7 Total gift tax paid or payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes by the decedent's spouse for such spouse's share of split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions)	7	0.
	8 Gross estate tax (subtract line 7 from line 6)	8	276,573.
	9 Maximum unified credit (applicable credit amount) against estate tax	9	780,800.
	10 Adjustment to unified credit (applicable credit amount) (This adjustment may not exceed \$6,000. See instructions.)	10	
	11 Allowable unified credit (applicable credit amount) (subtract line 10 from line 9)	11	780,800.
	12 Subtract line 11 from line 8 (but do not enter less than zero)	12	0.
	13 Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)	13	
	14 Credit for tax on prior transfers (from Schedule Q)	14	
	15 Total credits (add lines 13 and 14)	15	0.
	16 Net estate tax (subtract line 15 from line 12)	16	0.
	17 Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)	17	
18 Total transfer taxes (add lines 16 and 17)	18		
19 Prior payments. Explain in an attached statement	19		
20 Balance due (or overpayment) (subtract line 19 from line 18)	20	0.	

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.

Signature(s) of executor(s)

Date

Your Firm Name Here
1234 Main Street
Albany, NY 12203

Signature of preparer other than executor

Address (and ZIP code)

Date

BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.Form **706** (Rev 10-2006)

Estate of:

123-45-6789

Part 3 – Elections by the Executor*Please check the 'Yes' or 'No' box for each question (see instructions).***Note.** Some of these elections require the posting of bonds or liens.

		Yes	No
1 Do you elect alternate valuation?	1		X
2 Do you elect special-use valuation?	2		X
If 'Yes,' you must complete and attach Schedule A-1.			
3 Do you elect to pay the taxes in installments as described in section 6166?	3		X
If 'Yes,' you must attach the additional information described in the instructions.			
Note. By electing section 6166, you agree to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A special lien.			
4 Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in section 6163?	4		X

Part 4 – General Information (Note: Please attach the necessary supplemental documents. You must attach the death certificate.)
(See instructions.)

Authorization to receive confidential tax information under Regulations section 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate if return prepared by an attorney, accountant, or enrolled agent for the executor:

Name of representative (print or type)	State	Address (number, street, and room or suite number, city, state, and ZIP code)
	NY	1234 Main Street Albany, NY 12203

I declare that I am the ☐ attorney/ ☐ certified public accountant/ ☐ enrolled agent (you must check the applicable box) for the executor and prepared this return for the executor. I am not under suspension or disbarment from practice before the Internal Revenue Service and am qualified to practice in the state shown above.

Signature	CAF number	Date	Telephone number
			(518) 555-1212

1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).

2004-123456 Clerk of Vital Statistics, C

2 Decedent's business or occupation. If retired, check here ☒ and state decedent's former business or occupation.

Municipal Employee

3 Marital status of the decedent at time of death:

☒ Married☐ Widow or widower – Name, SSN, and date of death of deceased spouse ▶☐ Single☐ Legally separated☐ Divorced – Date divorce decree became final ▶

4a Surviving spouse's name	4b Social security number	4c Amount received (see instrs)
Harriet H Heartbreak	111-11-1111	606,981.

5 Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)
Elsie E Executive	222-22-2222	Child	423,552.
Jonathan P. Solong Testamentary Trust	16-3333333	Testamentary Trus	398,944.

All unascertainable beneficiaries and those who receive less than \$5,000. ▶

Total 822,496.*Please check the 'Yes' or 'No' box for each question.*

	Yes	No
6 Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see the instructions)?		X
7 a Have federal gift tax returns ever been filed?		X
If 'Yes,' please attach copies of the returns, if available, and furnish the following information:		
7b Period(s) covered	7c Internal Revenue office(s) where filed	

Part 4 – General Information *(continued)*

If you answer 'Yes' to any of questions 8-16, you must attach additional information as described in the instructions.		Yes	No
8 a	Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?		X
b	Did the decedent own any insurance on the life of another that is not included in the gross estate?		X
9	Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If 'Yes,' you must complete and attach Schedule E.		X
10	Did the decedent, at the time of death, own any interest in a partnership or unincorporated business or any stock in an inactive or closely held corporation?		X
11	Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038 (see the instructions for Schedule G in the separate instructions)? If 'Yes,' you must complete and attach Schedule G.	X	
12 a	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime?		X
b	Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship?		X
c	Was the decedent receiving income from a trust created after October 22, 1986 by a parent or grandparent?		X
	If 'Yes,' was there a GST taxable termination (under section 2612) upon the death of the decedent?		X
d	If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).		
e	Did decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in question 12a or 12b?		X
	If 'Yes,' provide the EIN number to this transferred/sold item. ▶		
13	Did the decedent ever possess, exercise, or release any general power of appointment? If 'Yes,' you must complete and attach Schedule H.		X
14	Was the marital deduction computed under the transitional rule of Public Law 97-34, section 403(e)(3) (Economic Recovery Tax Act of 1981)?		X
	If 'Yes,' attach a separate computation of the marital deduction, enter the amount on item 20 of the Recapitulation, and note on item 20 'computation attached.'		
15	Was the decedent, immediately before death, receiving an annuity described in the 'General' paragraph of the instructions for Schedule I or a private annuity? If 'Yes,' you must complete and attach Schedule I.	X	
16	Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under section 2056(b)(7) and which is not reported on this return? If 'Yes,' attach an explanation.		X

Part 5 – Recapitulation

Item number	Gross estate	Alternate value	Value at date of death
1	Schedule A – Real Estate	1	186,500.
2	Schedule B – Stocks and Bonds	2	656,736.
3	Schedule C – Mortgages, Notes, and Cash	3	241,645.
4	Schedule D – Insurance on the Decedent's Life (attach Form(s) 712)	4	102,346.
5	Schedule E – Jointly Owned Property (attach Form(s) 712 for life insurance)	5	65,635.
6	Schedule F – Other Miscellaneous Property (attach Form(s) 712 for life insurance)	6	75,314.
7	Schedule G – Transfers During Decedent's Life (attach Form(s) 712 for life insurance)	7	75,626.
8	Schedule H – Powers of Appointment	8	0.
9	Schedule I – Annuities	9	48,250.
10	Total gross estate (add items 1 through 9)	10	1,452,052.
11	Schedule U – Qualified Conservation Easement Exclusion	11	0.
12	Total gross estate less exclusion (subtract item 11 from item 10). Enter here and on line 1 of Part 2 – Tax Computation	12	1,452,052.
Item number	Deductions		Amount
13	Schedule J – Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims	13	7,000.
14	Schedule K – Debts of the Decedent	14	0.
15	Schedule K – Mortgages and Liens	15	15,576.
16	Total of items 13 through 15	16	22,576.
17	Allowable amount of deductions from item 16 (see the instructions for item 17 of the Recapitulation)	17	22,576.
18	Schedule L – Net Losses During Administration	18	0.
19	Schedule L – Expenses Incurred in Administering Property Not Subject to Claims	19	0.
20	Schedule M – Bequests, etc, to Surviving Spouse	20	606,981.
21	Schedule O – Charitable, Public, and Similar Gifts and Bequests	21	0.
22	Tentative total allowable deductions (add items 17 through 21). Enter here and on line 2 of the Tax Computation	22	629,557.

Estate of:

123-45-6789

SCHEDULE A – Real Estate

- For jointly owned property that must be disclosed on Schedule E, see the instructions.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under section 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	House & Lot 10532 Southern Parkway Buffalo, NY SBL: 38.3004-2-42.3 Joint tenant: Heartbreak, Harriet H See appraisal by Hometown Appraisals, Inc. Claiming Gallenstein Election pursuant to Gallenstien v. U.S. 975 F 2d 286 (6th Cir., 1992			150,000.
2	Lot at Great Neck Falls Great Neck, NY Part of SBL: 36.007-1-1.1 See appraisal by Hometown Appraisal, Inc. Ref: Deed from John and Mary Smith Deed dated 6/15/1995, Recorded 6/15/1995 Book 5321, Page 86			6,500.
3	Lot with cabin Great Neck, New York Part of SBL: 36.007-1-1.1 See appraisal by Your Hometown Appraisal, Inc. Ref: Deed from John and Mary Smith Deed dated 6/15/1995, Recorded 6/15/1995 Book 5321, Page 86			30,000.
Total from continuation schedules or additional sheets attached to this schedule				
TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 1.)				186,500.

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(See instructions.)

Estate of:

123-45-6789

SCHEDULE B – Stocks and Bonds

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

Item number	Description including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN.	CUSIP number or EIN, where applicable.	Unit value	Alternate valuation date	Alternate value	Value at date of death
1	ABC Corporation; Common Traded on: NYSE 11111-1111-1111 100.00 shares @ \$200.00/Sh Low 199.00 HI 201.00 Mean 200.00	111111111a	100.			20,000.
2	Dividend of record 1/31/2006	111111111a				100.
3	Franklin Ca Txfree Income Fu Cl A 11111-1111-1111 10,000.00 shares @ NAV \$7.29/share Ex-Dividend on 03/01/2006 of 0.0272/sh	35251810				72,900.
4	Franklin Ca Txfree Income Fu Cl A 11111-1111-1111 Dividend of record 02/28/2006	35251810				272.
5	Home Depot Inc;Common Traded on: NYSE Pay on death to Executive, Elsie E 1,000.00 shares @ \$42.095/Sh Low 41.5000 HI 42.6900 Mean 42.0950	43707610				42,095.
6	Hot Acres, Inc.; Common 1,000.00 shares @ \$100.00/Sh		1,000.			100,000.
7	IBM Corp; Common Certificate Form Traded on: NYSE 500.00 shares @ \$53.625/Sh Low	459200101				
Total from continuation schedules (or additional sheets) attached to this schedule.....						421,369.
TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 2.).....						656,736.

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
 (The instructions to Schedule B are in the separate instructions.)

Continuation of SCHEDULE B - Stocks and Bonds

Item no.	Description including face amount of bonds or number of shares and par value where needed for identification. Give 9-digit CUSIP number.	Unit value	Alternate valuation date	Alternate value	Value at date of death
	CUSIP number				
	\$53.50; HI \$53.75; Mean \$53.625	500.			26,813.
8	International Business Machs;Common Traded on: NYSE 11111-1111-1111 1,500.00 shares @ \$80.295/Sh Low 79.7800 HI 80.8100 Mean 80.2950 Ex-Dividend on 02/08/2006 of 0.20/sh Date of record 02/10/2006; pay on 03/10/2006	45920010			120,443.
9	International Business Machs;Common Traded on: NYSE 11111-1111-1111 Dividend of record 02/10/2006	45920010			300.
10	Johnson & Johnson;Common Traded on: NYSE Pay on death to Jonathan P. Solong Testamentary T 1,000.00 shares @ \$57.635/Sh Low 57.4500 HI 57.8200 Mean 57.6350 Ex-Dividend on 02/24/2006 of 0.33/sh Date of record 02/28/2006; pay on 03/14/2006	47816010			57,635.
11	Johnson & Johnson;Common Traded on: NYSE Dividend of record 02/28/2006	47816010			330.
12	Johnson & Johnson;Common Traded on: NYSE 11111-1111-1111 1,000.00 shares @ \$57.635/Sh Low 57.4500 HI 57.8200 Mean 57.6350 Ex-Dividend on 02/24/2006 of	47816010			
FDRL2001L 05/04/06				TOTAL. (Carryforward to main schedule)	205,521.

Estate of:

123-45-6789

Continuation of SCHEDULE B - Stocks and Bonds

Item no.	Description including face amount of bonds or number of shares and par value where needed for identification. Give 9-digit CUSIP number.	Unit value	Alternate valuation date	Alternate value	Value at date of death
	CUSIP number				
13	0.33/sh Date of record 02/28/2006; pay on 03/14/2006 Johnson & Johnson; Common Traded on: NYSE 11111-1111-1111 Dividend of record 02/28/2006				57,635.
14	My Favorite Fund, Inc. Mutual Fund 537.1944 shares @ NAV \$24.50/share	537.			13,161.
15	\$50,000.00 TBill Issued 2/01/2006; Due 5/02/2006 @6.00% Dsct= \$750.00 Decedent's T-Bill	50,000.			49,250.
16	\$50,000.00 TBill Issued 2/01/2006; Due 5/02/2006 @6.00% Dsct= \$750.00 Decedent's T-Bill Accrued interest to date of death	50,000.			242.
17	Agway, Inc.; Bond Issued 7/01/1998 @ 6.5000 Due 6/30/2018 11111-1111-1111 35,000.00 Par value at 95.00% of par				33,250.
18	Accrued interest from 12/31/2005 to 3/01/2006				379.
19	Phillips Pete Codtd 03/20/98 Deb 7.125 28 Traded on: NYBE11111-1111-1111 50,000.00 Par value at 105.8125% of par Low 105.0000 HI 106.6250 Mean 105.8125				52,906.
20	Phillips Pete Codtd 03/20/98 Deb 7.125 28 Traded on: NYBE11111-1111-1111 Accrued interest from 09/15/2005 to				
TOTAL. (Carryforward to main schedule)					207,153.

Estate of:

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Continuation of SCHEDULE B - Stocks and Bonds

Item no.	Description including face amount of bonds or number of shares and par value where needed for identification. Give 9-digit CUSIP number.	Unit value	Alternate valuation date	Alternate value	Value at date of death
	3/01/2006				1,643.
21	Series E;U.S. Bond 2.00 Bonds @ \$ 100.00 Face Value - -	2.			150.
22	Series E;U.S. Bond Accrued interest from to 3/01/2006				228.
23	Series E;U.S. Bond 6.00 Bonds @ \$ 500.00 Face Value	6.			6,674.
FDRL2001L 05/04/06					
TOTAL. (Carryforward to main schedule).....					8,695.

Estate of:

123-45-6789

SCHEDULE C – Mortgages, Notes, and Cash

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	Big Z, Empire of US Hometown, USA Acct.# AZ-63540 Money Market Account			42,534.
2	Accrued interest from 2/08/2006 to 3/01/2006			105.
3	HSBC Bank Somewhere, USA Acct.# 3289329 Issued 11/01/2005, Due Date: 5/01/2006 Interest Rate 5.00% Pay on death to Executive, Elsie E			50,000.
4	Accrued Interest			829.
5	IRS FM 1040-ES Estimated Tax Account Estimated taxes paid thru 12-31-05			12,000.
6	Long Away City Savings and Loan Association Long Away City, USA Acct.# 99347625 Issued 11/01/2005, Due Date: 5/01/2006 Interest Rate 5.00%			50,000.
7	Accrued interest from 11/01/2005 to 3/01/2006			829.
8	M&T Bank Hometown, USA Acct.# 89893289 Decedent's Money Market Acct			35,626.
9	Accrued interest from 2/08/2006 to 3/01/2006			62.
10	Southstar Bank Hometown, USA Acct.# 534-6974395 Decedent's Checking Account			1,353.
11	State Of NY IT-2105 Estimated Tax Account Estimated taxes paid thru 12-31-05			2,500.
12	Mortgagor, Herbert and Mary Mortgage; Prin Taxable @ 40.00% Amt 50,000.00 @ 10.00% Pmt 500.00/Month			45,632.
13	Mortgagor, Herbert and Mary Mortgage; Prin Taxable @ 40.00% Amt 50,000.00 @ 10.00% Pmt 500.00/Month Accrued interest from 2/15/2006 to 3/01/2006			175.
Total from continuation schedules (or additional sheets) attached to this schedule.....				
TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 3.).....				241,645.

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(See the instructions.)

Estate of:

123-45-6789

SCHEDULE D – Insurance on the Decedent's Life

You must list all policies on the life of the decedent and attach a Form 712 for each policy.

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	Guardian Life Insurance Co. Policy# 12345-6789 Issued: 7/04/1976 Face Amount: 100,000.00 Insurance proceeds payable to estate			100,000.
2	Guardian Life Insurance Co. Policy# 12345-6789 Issued: 7/04/1976 Face Amount: 100,000.00 Other Dividend			2,346.
3	Guardian Life Insurance Co. Policy# 12345-6789 Issued: 7/04/1976 Face Amount: 100,000.00 Loan against the policy			-35,000.
4	Your Insurance Company, Inc. Policy# 2345-9876 Issued: 10/10/1990 Face Amount: 50,000.00 Insurance proceeds payable to Heartbreak, Harriet H			50,000.
5	Your Insurance Company, Inc. Policy# 2345-9876 Issued: 10/10/1990 Face Amount: 50,000.00 Loan against policy			-15,000.
Total from continuation schedules (or additional sheets) attached to this schedule.....				
TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 4.).....				102,346.

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(See the instructions.)

Estate of:

123-45-6789

SCHEDULE E – Jointly Owned Property

(If you elect section 2032A valuation, you must complete Schedule E and Schedule A-1.)

PART 1 – Qualified Joint Interests – Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants (Section 2040(b)(2))

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	CUSIP number or EIN, where applicable.	Alternate valuation date	Alternate value	Value at date of death
1	At&t Inc;Common Traded on: NYSE Joint tenant: Heartbreak, Harriet H 1,000.00 shares @ \$27.89/Sh Low 27.6000 HI 28.1800 Mean 27.8900				27,890.
2	Bank of Anywhere Somewhere, USA Acct.# 1891289189 Money Market Account Joint tenant: Heartbreak, Harriet H				103,250.
3	Accrued interest from 2/15/2006 to 3/01/2006				129.
Total from continuation schedules (or additional sheets) attached to this schedule					
1 a Totals			1 a		131,269.
1 b Amounts included in gross estate (one-half of line 1a)			b		65,635.

PART 2 – All Other Joint Interests**2a** State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached sheet.

Name	Address (number and street, city, state, and ZIP code)
A	
B	
C	

Item number	Enter letter for co-tenant	Description (including alternate valuation date if any). For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	CUSIP number or EIN, where applicable.	Percentage includible	Includible alternate value	Includible value at date of death
Total from continuation schedules (or additional sheets) attached to this schedule						
2 b Total other joint interests				2 b		0.
3 Total includible joint interests (add lines 1b and 2b). Also enter on Part 5 – Recapitulation, page 3, at item 5				3		65,635.

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.) (See the instructions.)

Estate of:

123-45-6789

SCHEDULE F – Other Miscellaneous Property Not Reportable Under Any Other Schedule

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

	Yes	No
1 Did the decedent at the time of death own any works of art or items with collectible value in excess of \$3,000 or any collections whose artistic or collectible value combined at date of death exceeded \$10,000?..... If 'Yes,' submit full details on this schedule and attach appraisals.		X
2 Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death?..... If 'Yes,' submit full details on this schedule.		X
3 Did the decedent at the time of death have, or have access to, a safe deposit box?..... If 'Yes,' state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.		X

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	Alternate valuation date	Alternate value	Value at date of death
1	1909 Ford Model T See appraisal by Henry Ford IV			15,000.
2	Grand Piano See appraisal by Hometown Appraisals, Inc.			4,250.
3	Jeweled Pen & Pencil Set See appraisal by Your Favorite Jewelers, Inc. Specific gift to Elsie E Executive re: Will, paragraph THIRD			750.
4	Lot with cabin Great Neck, New York Part of SBL: 36.007-1-1.1 Adjustment on sale for Town & County Tax			316.
5	Various Personal Property See appraisal by Hometown Appraisals, Inc. Specific gift to Harriet H Heartbreak re: Will, paragraph SECOND			14,750.
6	International Business Machs;Common Traded on: NYSE In trustfor Executive, Elsie E 500.00 shares @ \$80.295/Sh Low 79.7800 HI 80.8100 Mean 80.2950 Ex-Dividend on 02/08/2006 of 0.20/sh Date of record 02/10/2006; pay on			
Total from continuation schedules (or additional sheets) attached to this schedule.....				40,248.
TOTAL. (Also enter on Part 5, Recapitulation, page 3, at item 6.).....				75,314.

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.) (See the instructions.)

Estate of:

123-45-6789

Continuation of SCHEDULE F - Other Miscellaneous Property Not Reportable Under Any Other Schedule

Item no.	Description For securities, give CUSIP number, if available.	CUSIP number or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
	03/10/2006				40,148.
7	International Business Machs;Common Traded on: NYSE Dividendof record 02/10/2006				100.
TOTAL. (Carryforward to main schedule).....					40,248.

Estate of:

123-45-6789

SCHEDULE G – Transfers During Decedent's Life

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	Alternate valuation date	Alternate value	Value at date of death
A	Gift tax paid or payable by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (section 2035(b))	X X X X X		
B	Transfers includible under section 2035(a), 2036, 2037, or 2038:			
1	JP Solong Trust fbo Elsie E. Executive See attached exhibit for details			75,626.
Total from continuation schedules (or additional sheets) attached to this schedule				
TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 7.)				75,626.

SCHEDULE H – Powers of Appointment

(Include '5 and 5 lapsing' powers (section 2041(b)(2)) held by the decedent.)

(If you elect section 2032A valuation, you must complete Schedule H and Schedule A-1.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
Total from continuation schedules (or additional sheets) attached to this schedule				
TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 8.)				0.

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
 (The instructions to Schedules G and H are in the separate instructions.)

Estate of:

123-45-6789

SCHEDULE I – Annuities**Note.** Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984 (see the instructions).

- A** Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in section 2039(f)(2) (as in effect before its repeal by the Deficit Reduction Act of 1984)?
- If 'Yes,' you must attach the information required by the instructions.

Yes	No
	X

Item number	Description Show the entire value of the annuity before any exclusions.	Alternate valuation date	Includible alternate value	Includible value at date of death
1	Morgan Stanley Custodian for 450 Essjay Road, Suite 100 Williamsville, New York 14221 IRA Acct # ABC-1234567890			48,250.
Total from continuation schedules (or additional sheets) attached to this schedule ...				
TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 9.)				48,250.

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.) (The instructions to Schedule I are in the separate instructions.)

Estate of:

123-45-6789

SCHEDULE J – Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

Note. Do not list on this schedule expenses of administering property not subject to claims. For those expenses, see the instructions for Schedule L.

If executors' commissions, attorney fees, etc, are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041 if a waiver is filed to waive the deduction on Form 706 (see the Form 1041 instructions).

Item number	Description	Expense amount	Total amount
A Funeral expenses:			
1	Hometown Funeral Home Hometown, USA Funeral expense	7,000.	
Total funeral expenses.....			7,000.
B Administration expenses:			
1	Executors' commissions – amount estimated /agreed upon /paid. (Strike out the words that do not apply.).....		
2	Attorney fees – amount estimated /agreed upon /paid. (Strike out the words that do not apply.)....		
3	Accountant fees – amount estimated /agreed upon /paid. (Strike out the words that do not apply.).		
4	Miscellaneous expenses:	Expense amount	
Total miscellaneous expenses from continuation schedules (or additional sheets) attached to this schedule.....			
Total miscellaneous expenses.....			
TOTAL. (Also enter on Part 5 – Recapitulation, page 3, at item 13.).....			7,000.

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.) (See the instructions.)

Estate of:

123-45-6789

SCHEDULE K— Debts of the Decedent, and Mortgages and Liens

Item number	Debts of the Decedent — Creditor and nature of claim, and allowable death taxes	Amount unpaid to date	Amount in contest	Amount claimed as a deduction

Total from continuation schedules (or additional sheets) attached to this schedule

TOTAL. (Also enter on Part 5 — Recapitulation, page 3, at item 14.) 0.

Item number	Mortgages and Liens — Description	Amount
1	His Favorite Hardware Store Hometown, USA Payment on open account Debt of decedent	680.
2	Hometown Ambulance Service Hometown, NY Payment for services Debt of decedent	245.
3	Internal Revenue Service For Income Tax Payment of 2005 Taxes Debt of decedent	10,390.
4	New York State Tax Bureau For Income Tax New York State Income Tax Debt of decedent	235.
5	New York State Tax Bureau For Income Tax Payment of 2005 Taxes Debt of decedent	2,500.
6	Old Dominion Bank Somewhere, USA Credit Card Account Payment to close account Debt of decedent	1,526.

Total from continuation schedules (or additional sheets) attached to this schedule

TOTAL. (Also enter on Part 5 — Recapitulation, page 3, at item 15.) 15,576.(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)
(The instructions to Schedule K are in the separate instructions.)

Estate of:

123-45-6789

SCHEDULE M – Bequests, etc, to Surviving Spouse

Election To Deduct Qualified Terminable Interest Property Under Section 2056(b)(7). If a trust (or other property) meets the requirements of qualified terminable interest property under section 2056(b)(7), and

a The trust or other property is listed on Schedule M and

b The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule M, then unless the executor specifically identifies the trust (all or a fractional portion or percentage) or other property to be excluded from the election, the executor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2056(b)(7).

If less than the entire value of the trust (or other property) that the executor has included in the gross estate is entered as a deduction on Schedule M, the executor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule M. The denominator is equal to the total value of the trust (or other property).

Election To Deduct Qualified Domestic Trust Property Under Section 2056A. If a trust meets the requirements of a qualified domestic trust under section 2056A(a) and this return is filed no later than 1 year after the time prescribed by law (including extensions) for filing the return, and

a The entire value of a trust or trust property is listed on Schedule M and

b The entire value of the trust or trust property is entered as a deduction on Schedule M, then unless the executor specifically identifies the trust to be excluded from the election, the executor shall be deemed to have made an election to have the entire trust treated as qualified domestic trust property.

	Yes	No
1 Did any property pass to the surviving spouse as a result of a qualified disclaimer?..... If "Yes," attach a copy of the written disclaimer required by section 2518(b).		X
2a In what country was the surviving spouse born?		
b What is the surviving spouse's date of birth? <u>3/01/2006</u>		
c Is the surviving spouse a U.S. citizen?.....	X	
d If the surviving spouse is a naturalized citizen, when did the surviving spouse acquire citizenship?.....		
e If the surviving spouse is not a U.S. citizen, of what country is the surviving spouse a citizen?....		
3 Election Out of QTIP Treatment of Annuities – Do you elect under section 2056(b)(7)(C)(ii) not to treat as qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under section 2056(b)(7)(C)? (see instructions).....		X

Item number	Description of property interests passing to surviving spouse. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	Amount
A	QTIP property:	
B	All other property:	
1	House & Lot 10532 Southern Parkway Buffalo, NY SBL: 38.3004-2-42.3 Joint tenant: Heartbreak, Harriet H See appraisal by Hometown Appraisals, Inc. Claiming Gallenstein Election pursuant to Gallenstein v. U.S. 975 F 2d 286 (6th Cir., 1992 (Sch A, Item 1)	150,000.
2	Your Insurance Company, Inc. Policy# 2345-9876 Issued: 10/10/1990 Face Amount: 50,000.00 Insurance proceeds payable to Heartbreak,	
Total from continuation schedules (or additional sheets) attached to this schedule		456,981.
4	Total amount of property interests listed on Schedule M	4 606,981.
5a	Federal estate taxes payable out of property interests listed on Schedule M	5a
b	Other death taxes payable out of property interests listed on Schedule M	5b
c	Federal and state GST taxes payable out of property interests listed on Schedule M	5c
d	Add items 5a, 5b, and 5c	5d
6	Net amount of property interests listed on Schedule M (subtract 5d from 4). Also enter on Part 5 – Recapitulation, page 3, at item 20	6 606,981.

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.) (See the instructions.)

Estate of:

123-45-6789

Continuation of SCHEDULE M - Bequests, etc., to Surviving Spouse

Item no.	Description of property interests passing to surviving spouse	Amount
B	All other property:	
	Harriet H (Sch D, Item 4)	50,000.
3	At&t Inc;Common Traded on: NYSE Joint tenant: Heartbreak, Harriet H 1,000.00 shares @ \$27.89/Sh Low 27.6000 HI 28.1800 Mean 27.8900 (Sch E, Part 1, Item 1)	13,945.
4	Bank of Anywhere Somewhere, USA Acct.# 1891289189 Money Market Account Joint tenant: Heartbreak, Harriet H (Sch E, Part 1, Item 2)	51,625.
		0.
5	Allocation from Residual to Harriet H Heartbreak	341,411.
Total. (Carryforward to main schedule).....		456,981.