Form **8971**
(Rev. August 2025)
Department of the Treasury
Internal Revenue Service

# Information Regarding Beneficiaries Acquiring Property From a Decedent

**Go to *www.irs.gov/Form8971* for instructions and the latest information.**

OMB No. 1545-2264

If a supplemental filing, check here ☐

## Part I Decedent and Executor Information

| | | |
|---|---|---|
| **1** Decedent's name | **2** Decedent's date of death | **3** **Decedent's SSN** |
| **4** Executor's name (see instructions) | **5** Executor's phone no. | **6** Executor's TIN |
| **7a** Executor's address (number and street) | | **7b** Apt. or suite no. |
| **7c** City, town, or post office. For foreign addresses, also complete 7f, 7g, and 7h. | | **7d** State / **7e** ZIP code |
| **7f** Foreign country name | **7g** Foreign province/state/county | **7h** Foreign postal code |

**8** Check here if there are multiple executors. If checked, attach a list with the names, addresses, telephone numbers, and TINs of the additional executors . . . . . ☐

**9** If the estate elected alternate valuation, indicate the alternate valuation date:

## Part II Beneficiary Information

| | | |
|---|---|---|
| **1** Enter the number of beneficiaries of the estate | **1** | |
| **2** Enter the number of beneficiaries that have acquired only excepted property | **2** | |
| **3** Enter the number of beneficiaries that are expected to acquire (but have not yet acquired) only excepted property | **3** | |
| **4** Enter the number of Schedules A (Form 8971) filed with this Form 8971 | **4** | |

**5** Check here if all assets of the estate will be sold before distribution of the estate . . . . . ☐

**6** Provide the information requested below for each beneficiary required to be identified on this Form 8971 (or supplement). See instructions. If additional entries are needed, go to next page.

| **(a)** Name of beneficiary | **(b)** TIN | **(c)** Address, city, state, zip code | **(d)** Date provided to the beneficiary | **(e)** Total estate tax value |
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*(continued on next page)*

## Notice to Executors:

Submit Form 8971 with a copy of each completed Schedule A to the IRS. To protect privacy, Form 8971 should not be provided to any beneficiary. Only Schedule A of Form 8971 should be provided to the beneficiary. Retain copies of all forms for the estate's records.

**Sign Here**

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, all information reported herein is true, correct, and complete.

May the IRS discuss this return with the preparer shown below? See instructions. ☐ **Yes** ☐ **No**

Signature of executor | Date

**Paid Preparer Use Only**

| | | | | |
|---|---|---|---|---|
| Preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
| Firm's name | | | Firm's EIN | |
| Firm's address | | | Phone no. | |

**Part II Beneficiary Information** *(continued)*

If additional entries are needed, duplicate and use this page.

| (a) Name of beneficiary | (b) TIN | (c) Address, city, state, zip code | (d) Date provided to the beneficiary | (e) Total estate tax value |
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|---|---|---|---|
| 7 | Add all amounts in column (e) | 7 | |
| 8 | Total from column (e) from additional Parts II attached to this form | 8 | |
| 9 | **Total estate tax value of property reported on this Form 8971.** Add lines 7 and 8. Amount must match the total from all attached Schedules A, Part II, line 4, column (h) | 9 | |