Form **8939**

Department of the Treasury
Internal Revenue Service

Allocation of Increase in Basis for Property Received from a Decedent

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

OMB No. 1545-XXXX

2010

Part 1—Decedent and Executor

1a Decedent's first name and middle initial (and maiden name, if any)	**1b** Decedent's last name

2 Decedent's Social Security No.

3a County, state, and ZIP code, or foreign country, of legal residence (domicile) at time of death	**3b** Year domicile established	**4** Date of birth	**5** Date of death

6b Executor's address (number and street including apartment or suite no, city, town, or post office, state, and ZIP code) and phone no.

6a Name of executor (see instructions)

6c Executor's social security number (see instructions)

Phone no. (   )

7 Marital status of the decedent at time of death:

☐ Married

☐ Widow or widower—Name, SSN, and date of death of deceased spouse ▶ ....

☐ Single
☐ Legally separated
☐ Divorced—Date divorce decree became final ▶

8a Surviving spouse's name	**8b** Social security number	**8c** Amount received (see instructions)

Part 2—Basis Allocation Computation

9 Individuals (other than the surviving spouse), trusts, or other estates who receive property from the estate (do not include charitable beneficiaries) (see instructions).

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

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

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the executor is based on all information of which preparer has any knowledge.

Sign Here

▶ _____
Signature of executor

▶ _____
Date

▶ _____
Signature of executor

▶ _____
Date

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN ▶	
		Phone no. ( )	

For Paperwork Reduction Act Notice, see the separate instructions for this form.

Cat. No. 37755W

Form **8939** (2010)

Estate of:	**Decedent's Social Security Number**

SCHEDULE A—Property Acquired by Surviving Spouse

Part I General Information

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

Part II Property Information

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

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

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

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

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

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

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

Schedule A—Page 2

Estate of:	Decedent's Social Security Number

SCHEDULE B—Property Acquired Other Than by Surviving Spouse

Part I General Information

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

Part II Property Information

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

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

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

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

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

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

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