Form **8939**

Allocation of Increase in Basis for Property Received from a Decedent

OMB No. 1545-XXXX

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Department of the Treasury Internal Revenue Service

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

捒	1a	Decedent's first name and middle initial (and maiden name, if any)	1b Decedent's last name		2 Decedent's Social Security No.						
1-Decedent and Executor						<u> </u>					
ă	3a	County, state, and ZIP code, or foreign country, of legal residence (domicile) at time of death	3b Year domicile established	Date of birth	5 Date	of death					
핕		· '									
Ħ			6b Executor's address (number and street including apartment or suite no, city, town, or post office, state, and ZIP code) and phone no.								
g			or post office, state, and z	iP code; and phone	y and priorie no.						
ĕ	6a	Name of executor (see instructions)		9000 1000 - 100							
ĭ											
Part 1	6c	Executor's social security number (see instructions)									
ڇ					Phone no	o. ()					
	7	Marital status of the decedent at time of death:									
	′	Married									
		Widow or widower—Name, SSN, and date of death of	T 350 LE LE LUST								
		Single									
		Legally separated									
	-	☐ Divorced—Date divorce decree became final ▶	8b Social security nu	umbor 9a Am	aunt rage	had lass instal	otiona\				
	8a	Surviving spouse's name	8b Social security nu	imber oc Am	nount received (see instructions)						
_											
엹	9	Individuals (other than the surviving spouse), trusts, or obeneficiaries) (see instructions).	ther estates who receive p	roperty from the	estate (do not include	charita	able			
粪				l-laif-i							
Ĕ		Name of individual, trust, or estate		Identifying nu	imber	Amount (see in	nstruction	ns)			
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S	1					1					
asi	ŀ										
3asi					····						
-Basi	10	Built-in loss (see instructions). For non-resident alien dece	dents, enter zero		10						
rt 2—Basis Allocation Computation	10 11	Built-in loss (see instructions). For non-resident alien dece Capital loss carryover (see instructions). For non-resident			10						
Part 2—Basi		Capital loss carryover (see instructions). For non-resident	alien decedents, enter zero		 						
Part 2—Basi	11 12	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions)	alien decedents, enter zero		11						
Part 2—Basi	11	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions)	alien decedents, enter zero		11						
Part 2—Basi	11 12 13	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions)	alien decedents, enter zero en decendents, enter zero.		11 12						
Part 2—Basi	11 12 13	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions)	alien decedents, enter zero	All others, enter	11 12 13 14	\$3,000,0	00 0				
Part 2—Basi	11 12 13 14 15	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions)	alien decedents, enter zero	All others, enter	11 12 13 14 15	\$3,000,0	00 0				
Part 2—Basi	11 12 13 14 15 16	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions)	alien decedents, enter zero en decendents, enter zero. 0	All others, enter	11 12 13 14 15 16	\$3,000,0	00 0				
Part 2—Basi	11 12 13 14 15 16 17	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions)	alien decedents, enter zero en decendents, enter zero. 0	All others, enter	11 12 13 14 15 16 17	\$3,000,0	00 0				
Part 2—Basi	11 12 13 14 15 16 17 18	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions)	alien decedents, enter zero en decendents, enter zero	All others, enter	11 12 13 14 15 16 17	\$3,000,0	00 0				
Part 2—Basi	11 12 13 14 15 16 17 18 19	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions)	alien decedents, enter zero en decendents, enter zero	All others, enter	11 12 13 14 15 16 17 18 19	\$3,000,0	00 0				
Part	11 12 13 14 15 16 17 18 19 20	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions) Unadjusted aggregate basis increase. For non-resident ali \$1,300,000 Add lines 10 through 13. Non-resident aliens enter \$60,000 Spousal basis increase limit Total aggregate basis increase limit. Add lines 14 and 15 Enter the amount from Schedule A, line 6 Subtract line 17 from line 16. Enter the result but not great Enter the total of the amounts from each Schedule B, line Subtract line 19 from line 18	alien decedents, enter zero	All others, enter	11 12 13 14 15 16 17 18 19 20						
Part	11 12 13 14 15 16 17 18 19 20	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions) Unadjusted aggregate basis increase. For non-resident ali \$1,300,000 Add lines 10 through 13. Non-resident aliens enter \$60,00 Spousal basis increase limit Total aggregate basis increase limit. Add lines 14 and 15 Enter the amount from Schedule A, line 6 Subtract line 17 from line 16. Enter the result but not great Enter the total of the amounts from each Schedule B, line Subtract line 19 from line 18. Enalties of perjury, I declare that I have examined this returnation.	en decedents, enter zero en decendents, enter zero. 0	All others, enter	11 12 13 14 15 16 17 18 19 20	s, and to the b	pest of r				
Unc	11 12 13 14 15 16 17 18 19 20	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions) Unadjusted aggregate basis increase. For non-resident ali \$1,300,000 Add lines 10 through 13. Non-resident aliens enter \$60,00 Spousal basis increase limit Total aggregate basis increase limit. Add lines 14 and 15 Enter the amount from Schedule A, line 6 Subtract line 17 from line 16. Enter the result but not great Enter the total of the amounts from each Schedule B, line Subtract line 19 from line 18 Senalties of perjury, I declare that I have examined this return ge and belief, it is true, correct, and complete. Declaration of	en decedents, enter zero en decendents, enter zero. 0	All others, enter	11 12 13 14 15 16 17 18 19 20	s, and to the b	pest of r				
Unc	11 12 13 14 15 16 17 18 19 20	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions) Unadjusted aggregate basis increase. For non-resident ali \$1,300,000 Add lines 10 through 13. Non-resident aliens enter \$60,00 Spousal basis increase limit Total aggregate basis increase limit. Add lines 14 and 15 Enter the amount from Schedule A, line 6 Subtract line 17 from line 16. Enter the result but not great Enter the total of the amounts from each Schedule B, line Subtract line 19 from line 18. Enalties of perjury, I declare that I have examined this returnation.	en decedents, enter zero en decendents, enter zero. 0	All others, enter	11 12 13 14 15 16 17 18 19 20	s, and to the b	pest of r				
Unc	11 12 13 14 15 16 17 18 19 20	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions) Unadjusted aggregate basis increase. For non-resident ali \$1,300,000 Add lines 10 through 13. Non-resident aliens enter \$60,00 Spousal basis increase limit Total aggregate basis increase limit. Add lines 14 and 15 Enter the amount from Schedule A, line 6 Subtract line 17 from line 16. Enter the result but not great Enter the total of the amounts from each Schedule B, line Subtract line 19 from line 18 Senalties of perjury, I declare that I have examined this return ge and belief, it is true, correct, and complete. Declaration of	en decedents, enter zero en decendents, enter zero. 0	All others, enter	11 12 13 14 15 16 17 18 19 20	s, and to the b	pest of r				
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Unckno	11 12 13 14 15 16 17 18 19 20 ler pe	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions)	en decedents, enter zero en decendents, enter zero. 0	All others, enter	11 12 13 14 15 16 17 18 19 20	s, and to the b	pest of r				
Unckno	11 12 13 14 15 16 17 18 19 20 ler pewledd	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions)	en decedents, enter zero en decendents, enter zero. 0	All others, enter	11 12 13 14 15 16 17 18 19 20	s, and to the b	pest of r				
Unckno	11 12 13 14 15 16 17 18 19 20 ler pe	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions)	en decedents, enter zero en decendents, enter zero. 0	All others, enter	11 12 13 14 15 16 17 18 19 20	s, and to the b	pest of r				
Unckno	11 12 13 14 15 16 17 18 19 20 ler pe	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions)	en decedents, enter zero en decendents, enter zero. 0	All others, enter	11 12 13 14 15 16 17 18 19 20	s, and to the b	pest of r	my			
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Uncoknoo has Pai	11 12 13 14 15 16 17 18 19 20 ler pe wledd any l	Capital loss carryover (see instructions). For non-resident Net operating loss carryover (see instructions) Unadjusted aggregate basis increase. For non-resident ali \$1,300,000 Add lines 10 through 13. Non-resident aliens enter \$60,00 Spousal basis increase limit Total aggregate basis increase limit. Add lines 14 and 15 Enter the amount from Schedule A, line 6 Subtract line 17 from line 16. Enter the result but not greatenter the total of the amounts from each Schedule B, line Subtract line 19 from line 18 enalties of perjury, I declare that I have examined this return greatend belief, it is true, correct, and complete. Declaration of knowledge. Signature of executor Preparer's signature Firm's name (or	alien decedents, enter zero en decendents, enter zero. 0 ter than line 14 6 n, including accompanying preparer other than the exe	All others, enter All others, enter Date Check if	11 12 13 14 15 16 17 18 19 20	s, and to the b	pest of r	my			

Cat. No. 37755W

	•							Deced	ent's Social	Security I	Number		
Estate													
	SC	HEDULE	A-Pr	operty Acq	uired	by Surv	iving	Spou	se				
Part	General Informa	ition						da at					
1a Na	me of Executor					apartn	1b Executor's address (number and street including apartment or suite no., city, town, or post office, state, and ZIP						
1c Exe	1c Executor's social security number						code) and phone no. Phone no. (
2a Name of Recipient					2b Recipient'			's social sec	curity number				
Part	I Property Inform	ation			777								
co	r all property acquired fro mpany, or passive foreigr te of death, provide the fo	investment o	ompany) th	ne basis of which	at the dat	te of death I	equal	to or great	er than its fa	ir market va	alue at the		
Item N		Accurate description of the property		Date decedent acquired the property (mm/dd/yyyy)		Acquired by gift			air market value at death	Check if any gain would be ordinary (Attach statement)			
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							<u> </u>						
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3a To	tal for columns (d) and (e)			,		 						
5 Fo	obtract the amount in line or all property acquired frompany, or passive foreign te of death, provide the foreign	m the decede investment o	ent (other the company) th	an stock of a fore	eign perso	onal holding							
Item No.	(a) Accurate description of the property			Date decedent Acqu	(c) Acquired by gift	d (d) Adjuste		(e) Fair market value at	(f) Basis increase	Amo	(g) ount of n that		
140.	J. 11.2 p. 2.25.1,	Outright transfer	QTIP	the property (mm/dd/yyyy)	-, g			death	allocated t property				
		<u> </u>	<u></u>			<u> </u>							
			<u></u>	-					 				
		1 1) 1	1 1	1		1			1				

	8939 (20	310)					Deced	ent's Socia	I Security	Number			
Estate of:							3		1				
		SCHEDULE B-Pro	perty Acquired	Other	Than b	y Sur	viving	Spouse	е				
Pa	rt I	General Information					The said	<u></u>					
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	C Executor's social security number					Phone no)	17 h 43 134				
2a	Name of Recipient					Recipient's	social sec	curity number					
Pa	rt II	Property Information			1								
3	compa	property acquired from the decedent (only, or passive foreign investment complication, provide the following information	pany) the basis of which	eign persor at the date	nal holding of death i	company s equal to	DISC of great	r former DIS er than its fa	C, foreign i air market v	nvestmen alue at the			
item No.		(a) (b) Accurate description Date decedent acquired the property (mm/dd/yyyy)		(c) Acquired by gift	(d) Adjust basis at	ted F	(e) Fair market value at death	(f) Check if any gain would be ordinary (Attach statement)					
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					\dashv	<u> </u>				<u></u>			
3a	Total f	or columns (d) and (e)				 				<u>-</u>			
4	Subtra For all compa	nct the amount in line 3a, column (e) from the decedent (or property acquired from the decedent (or property acquired from the decedent (or passive foreign investment com	other than stock of a fore	eian perso	nal holding	company	, , DISC o	r former DIS	GC, foreign air market v	investmen			
	date of	f death, provide the following informati	on. See instructions.	,		·		T					
Item No.		(a) Accurate description of the property	(b) Date decedent acquired the property (mm/dd/yyyy)	(c) Acquired by gift	(d) Adjust basis at d		(e) air market value at death	(f) Basis increase allocated property	to would	(g) Amount of gain that would be ordinan (Attach statement)			
		4-2						1					
					1				1				
					-								

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