

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released.

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Allocation of Increase in Basis for Property Acquired From a Decedent

2010

Department of the Treasury
Internal Revenue Service

**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.**

Part 1—Decedent and Executor	1a Decedent's first (given) name and middle initial (and maiden name, if any)	1b Decedent's last (family) name	2 Decedent's Social Security No. : : : :
	3 County, state, and ZIP code, or foreign country, of legal residence (domicile) at time of death	4 <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)	5 Date of death
	6a Name of executor (see instructions)	6b Executor's address (number and street including apartment or suite number; city, town, or post office; state; and ZIP code) and phone number	
	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 Value of property acquired (see instructions)
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Part 2—Basis Allocation Computation	9 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	Value of property acquired (see instructions)

10 Built-in loss (see instructions). For non-resident alien decedents, enter zero	10	
11 Capital loss carryforward (see instructions). For non-resident alien decedents, enter zero	11	
12 Net operating loss carryforward (see instructions). For non-resident alien decedents, enter zero	12	
13 Aggregate Basis Increase limit. For non-resident alien decedents, enter \$60,000. All others, enter \$1,300,000	13	
14 General Basis Increase limit. Add lines 10 through 13	14	
15 Enter the total of the amounts from each Schedule B, line 9	15	
16 Subtract line 15 from line 14	16	
17 Spousal Property Basis Increase limit (see instructions)	17	
18 Add lines 16 and 17	18	
19 Enter the total of the amounts from each Schedule A, line 5	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 Use Only	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

