

## DECLARATION

### Executor's Commissions and Attorney's Fees

Estate of: \_\_\_\_\_  
Date of Death: \_\_\_\_\_

I (We) \_\_\_\_\_ declare under penalties of perjury that my (our) total commissions of \$ \_\_\_\_\_ to administer this estate and total attorney's fees of \$ \_\_\_\_\_ have been agreed upon and have been or will be paid as follows:

<u>Name and Address of Payee</u>	<u>Social Security Number of Payee</u>	<u>Total Amount Paid or to be Paid</u>	<u>Date Paid or to be Paid</u>
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Of the commissions or fees shown above, only \$ \_\_\_\_\_ has been or will be claimed as an income tax deduction. If the amounts or dates are changed, or if an election is made to claim commissions or fees deducted on the estate tax return as an income tax deduction, the Internal Revenue Service will be notified, and any resulting estate tax will be paid. The recipients of these commissions and fees will report them for income tax purposes for the year received.

\_\_\_\_\_  
(Signature of Executor or Administrator) \_\_\_\_\_ (Date)

\_\_\_\_\_  
(Signature of Executor or Administrator) \_\_\_\_\_ (Date)

\_\_\_\_\_  
(Signature of Attorney) \_\_\_\_\_ (Date)

\_\_\_\_\_  
(Signature of Attorney) \_\_\_\_\_ (Date)

For Privacy Act Notice, see back of form.

## Privacy Act Notice

Under the Privacy Act of 1974, we must tell you:

- ▶ Our legal right to ask for the information and whether the law says you must give it.
- ▶ What major purposes we have in asking for it, and how it will be used.
- ▶ What could happen if we do not receive it.

The law covers: Tax returns and any papers

- ▶ filed with them. Any questions we need to ask
- ▶ you so we can:

- Complete, correct, or process your return.
  - Figure your tax.
  - Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, the law provides that you may be charged penalties and, in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.