

HOW SHOULD WE IDENTIFY THE TAXPAYER ON THE FORM 906

- A PRIMARY TAXPAYER JOHN SMITH
- B SECONDARY TAXPAYER MARY SMITH
- C EXECUTOR FOR JOHN'S ESTATE JOE BLACK
- D EXECUTOR FOR MARY'S ESTATE BOB WHITE

SCENARIO	FILING STATUS	WHO MADE VOLUNTARY DISCLOSURE	HOW SHOULD WE IDENTIFY THE TAXPAYER ON THE 906?	Reference for this came from IRM 4.10.8.20.1
1 TXP A DIED DURING 6 YEAR SCOPE	SINGLE	C	ESTATE OF JOHN SMITH (DECEASED) JOE BLACK, EXECUTOR	
2 TXP A DIED DURING 6 YEAR SCOPE	MFJ & S	B	MARY SMITH	
3 TXP A DIED DURING 6 YEAR SCOPE	MFJ & S	B & C	ESTATE OF JOHN SMITH (DECEASED) JOE BLACK, EXECUTOR AND MARY SMITH, SURVIVING SPOUSE	
4 BOTH A & B DIED DURING SCOPE	MFJ & S	C & D	ESTATE OF JOHN SMITH (DECEASED) JOE BLACK, EXECUTOR AND ESTATE OF MARY SMITH (DECEASED) BOB WHITE, EXECUTOR	
5 TXP A DIED AFTER 6 YEAR SCOPE	SINGLE	A	ESTATE OF JOHN SMITH (DECEASED) JOE BLACK, EXECUTOR	
6 TXP A DIED AFTER 6 YEAR SCOPE	SINGLE	C	ESTATE OF JOHN SMITH (DECEASED) JOE BLACK, EXECUTOR	
7 TXP A DIED AFTER 6 YEAR SCOPE	MFJ	A & B	ESTATE OF JOHN SMITH (DECEASED) JOE BLACK, EXECUTOR AND MARY SMITH, SURVIVING SPOUSE	
8 TXP A DIED AFTER 6 YEAR SCOPE	MFJ	B	MARY SMITH	
9 TXP A DIED AFTER 6 YEAR SCOPE	MFJ	B & C	ESTATE OF JOHN SMITH (DECEASED) JOE BLACK, EXECUTOR AND MARY SMITH, SURVIVING SPOUSE	
10 BOTH A & B DIED AFTER 6 YEAR SCOPE	MFJ	A & B	ESTATE OF JOHN SMITH (DECEASED) JOE BLACK, EXECUTOR AND ESTATE OF MARY SMITH (DECEASED) BOB WHITE, EXECUTOR	
11 BOTH A & B DIED AFTER 6 YEAR SCOPE	MFJ	C & D	ESTATE OF JOHN SMITH (DECEASED) JOE BLACK, EXECUTOR AND ESTATE OF MARY SMITH (DECEASED) BOB WHITE, EXECUTOR	