

One receipt. Two confirmations.

Foreign Gift & Inheritance Evidence Organizer

Published fictional example | October 10, 2026 | Filing-plan engagement component

All parties, documents and confirmations are fictional. The reviewer ID represents a simulated review, not Chip's approval. This example organizes evidence and questions. It does not decide a filing obligation or prepare a return.

The supported receipt ledger

The fictional recipient receives cash from the Estate of Rowan Vale on August 12, 2025. A bank confirmation and an executor statement describe that same receipt. An explicit duplicate link preserves both sources and counts the receipt once.

Receipt date	Original value	USD receipt value	Receipt units
2025-08-12	\$125,000.00 USD	\$125,000.00	1

Threshold screen for this confirmed estate group

The deterministic group total is \$125,000.00. It is above the table's more-than-\$100,000 screen. This arithmetic does not approve the recipient/donor classification, the reporting path, or a return filing.

USD identity conversion: 1 USD per 1 USD; fictional source record dated 2025-08-12. There is no foreign-currency conversion in this example.

Scope shown: one fictional recipient, tax year 2025, one cash estate event, two confirmations, two one-page synthetic document descriptions. The organizer stays inside a separately accepted product-11 plan.

Separate values. Visible questions.

Information worksheet, not a completed Form 3520

Date	Description	Receipt value (USD)
2025-08-12	Synthetic cash receipt	\$125,000.00

Synthetic worksheet status: supported. Chip must review whether the accepted facts support Part IV, the individual gift/bequest unit and any line-54 detail rows. Form preparation and submission require their own scope.

Values that must remain distinct

Field	Value	Status / reason
Receipt value (USD)	\$125,000.00	Simulated reviewer-supported receipt; two sources, counted once.
Date-of-death value	Unknown (null)	No reviewed date-of-death value is supplied in this synthetic cash receipt scenario.
Inherited basis	Unknown (null)	The organizer does not infer inherited basis from receipt value; basis has not been separately reviewed.
Later sale proceeds	Unknown (null)	No later sale proceeds are established by this synthetic receipt evidence.

Review questions and next actions

- Confirm recipient and foreign-estate status against accepted facts; a bank wire alone does not establish classification.
- Confirm the full-year other-receipts disclosure, donor grouping, recipient allocation and any nominee/intermediary facts.
- Confirm whether any distribution includes estate or post-death income. A gross receipt cannot settle the income/bequest split.
- Request separately reviewed valuation/basis or later-sale records only if the accepted question needs them; do not copy receipt value into those fields.
- Record Chip's reviewed-facts statement and conclusions before delivery.

Trace the receipt.

Source descriptions are fabricated for this example. These excerpts are illustrative source pages, not actual banking or probate documents. The JSON fixture retains the same document IDs and page pointers.

Source A / bank confirmation

bank_confirmation_synthetic.pdf / page 1

Fabricated confirmation excerpt
Recipient: Fictional recipient
Transferor: Fictional Estate of Rowan Vale
Receipt date: 2025-08-12
Cash credited: USD 125,000.00
Purpose: synthetic estate distribution

Source B / executor statement

executor_statement_synthetic.pdf / page 1

Fabricated executor excerpt
Estate: Fictional Estate of Rowan Vale; date of death: 2025-03-01
Distribution to fictional recipient: USD 125,000.00, received 2025-08-12
This confirms Source A's receipt; it is not an additional payment.
The fixture describes no estate or post-death income. No separate valuation, inherited-basis or later-sale evidence is supplied.

Reconciliation and simulated review record

receipt_executor explicitly links to receipt_bank. Both source pointers are preserved. The duplicate is excluded from totals; no second \$125,000 receipt is created. Recorded reviewer: synthetic-reviewer. Client confirmations and grouping are simulated fixture facts.

Rule/source record

Rule version 2026-10-10.1 | source checked 2026-10-10.
Instructions revised December 2025; continuous use for tax year 2025 and later until superseded
Current Form 3520: December 2023. Human rule approval: pending.

[IRS Form 3520 instructions](#) | [IRS current revision page](#)

This fictional example is not approval of a client case. The ten-case synthetic rehearsal leaves actual review time, corrections and conversion unmeasured.