



**Note:** *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Form **706-GS(D-1)**

**Notification of Distribution From a Generation-Skipping Trust**

OMB No. 1545-0015

(Rev. August 2025)

Complete for each skip person distributee.

Department of the Treasury  
Internal Revenue Service

For calendar year .....

Go to [www.irs.gov/Form706GSD1](http://www.irs.gov/Form706GSD1) for instructions and the latest information.

**Copy A: Send to IRS**

**Part I General Information** (see instructions)

<b>1a</b> Name of skip person distributee		<b>1b</b> Skip person distributee's TIN (see instructions)	
<b>1c</b> Skip person distributee's address (number and street)			<b>1d</b> Apt. or suite no.
<b>1e</b> City, town, or post office. For foreign addresses, also complete 1h, 1i, and 1j.		<b>1f</b> State	<b>1g</b> ZIP code
<b>1h</b> Foreign country name	<b>1i</b> Foreign province/state/county		<b>1j</b> Foreign postal code
<b>2a</b> Name of trust		<b>2b</b> TIN of trust	
<b>2c</b> Trust address (number and street)			<b>2d</b> Apt. or suite no.
<b>2e</b> City, town, or post office. For foreign addresses, also complete 2h, 2i, and 2j.		<b>2f</b> State	<b>2g</b> ZIP code
<b>2h</b> Foreign country name	<b>2i</b> Foreign province/state/county		<b>2j</b> Foreign postal code

**Part II Distributions** (see instructions)

**3** Describe each distribution below.

(a) Item number	(b) Description of property	(c) Date of distribution	(d) Inclusion ratio	(e) Value	(f) Tentative transfer (multiply col. (e) by col. (d))
1					

*(continued on next page)*

**Part III Trust Information** (see instructions)

**4** If this is not an explicit trust, check here and attach a statement describing the arrangement that makes its effect substantially similar to an explicit trust . . . . .

**5** Has any property been contributed to this trust since the last Form 706-GS(T) or (D-1) was filed? If "Yes," attach a schedule showing the trust's inclusion ratio has been refigured . . . . .

**6** Have any contributions been made to this trust since the last Form 706-GS(T) or (D-1) was filed that were not included in calculating the trust's inclusion ratio? If "Yes," attach a statement explaining why the contributions were not included . . . . .

**7** Has any exemption been allocated to this trust by reason of the deemed allocation rules? . . . . .

Yes	No

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 trustee is based on all information of which preparer has any knowledge.

**Signature of trustee** ..... **Date** .....

**Signature of preparer other than trustee** ..... **Date** .....

**Address** .....

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**Part II** **Distributions** *(continued)*

If additional entries are needed, duplicate and use this page.

<b>(a)</b> Item number	<b>(b)</b> Description of property	<b>(c)</b> Date of distribution	<b>(d)</b> Inclusion ratio	<b>(e)</b> Value	<b>(f)</b> Tentative transfer (multiply col. (e) by col. (d))

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Form **706-GS(D-1)**

(Rev. August 2025)

Department of the Treasury  
Internal Revenue Service

**Notification of Distribution From a  
Generation-Skipping Trust**

Complete for each skip person distributee.

For calendar year .....

Go to [www.irs.gov/Form706GSD1](http://www.irs.gov/Form706GSD1) for instructions and the latest information.

OMB No. 1545-0015

**Copy B: For  
Distributee**

**Part I General Information** (see instructions)

<b>1a</b> Name of skip person distributee		<b>1b</b> Skip person distributee's TIN (see instructions)	
<b>1c</b> Skip person distributee's address (number and street)			<b>1d</b> Apt. or suite no.
<b>1e</b> City, town, or post office. For foreign addresses, also complete 1h, 1i, and 1j.		<b>1f</b> State	<b>1g</b> ZIP code
<b>1h</b> Foreign country name	<b>1i</b> Foreign province/state/county		<b>1j</b> Foreign postal code
<b>2a</b> Name of trust		<b>2b</b> TIN of trust	
<b>2c</b> Trust address (number and street)			<b>2d</b> Apt. or suite no.
<b>2e</b> City, town, or post office. For foreign addresses, also complete 2h, 2i, and 2j.		<b>2f</b> State	<b>2g</b> ZIP code
<b>2h</b> Foreign country name	<b>2i</b> Foreign province/state/county		<b>2j</b> Foreign postal code

**Part II Distributions** (see instructions)

**3** Describe each distribution below.

(a) Item number	(b) Description of property	(c) Date of distribution	(d) Inclusion ratio	(e) Value	(f) Tentative transfer (multiply col. (e) by col. (d))
1					

**Skip person distributee.** To report this distribution, you must file Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, at the following address: Internal Revenue Service, Attn: E&G, Stop 824G, 7940 Kentucky Drive, Florence, KY 41042-2915.

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## Instructions for Skip Person Distributee

### General Instructions

#### Purpose of Form

Form 706-GS(D-1) is used by a trustee to report to the distributee and to the IRS distributions from a trust that are subject to the generation-skipping transfer tax. The skip person distributee uses the information on Form 706-GS(D-1) to complete Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions.

Attach a copy of each Form 706-GS(D-1) you received during the year to your Form 706-GS(D). You should also keep a copy for your records.

#### Errors

If you believe the trustee has made an error on your Form 706-GS(D-1), notify the trustee and ask for a corrected Form 706-GS(D-1). Do not change any items on your copy. Be sure to ask the trustee to send a copy of the corrected Form 706-GS(D-1) to the IRS.

### Specific Instructions

#### Part I

**Line 2b.** Enter the trust's taxpayer identification number from Part I of this form on Form 706-GS(D), Part III, line 11, column (a).

#### Part II

Duplicate and use pages 2 and 4 if additional entries are needed.

**Column (a).** Use the same item number used here for the corresponding entry on Form 706-GS(D), Part III, line 11, column (b).

**Column (c).** The date of distribution is the date the title to the property distributed passed from the trustee to the distributee. This is the date used to determine the value of the distribution.

**Column (f).** Enter the tentative transfer amount on Form 706-GS(D), Part III, line 11, column (c).