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**SCHEDULE R-1
(Form 706)**

(Rev. August 2025)
Department of the Treasury
Internal Revenue Service

Generation-Skipping Transfer Tax

Payment Voucher for Direct Skips From a Trust
Go to www.irs.gov/Form706 for instructions and the latest information.

OMB No. 1545-0015

Executor: File one copy with Form 706 and send a copy to the fiduciary. Do not pay the tax shown. See instructions for details.

Fiduciary: See the *Instructions for the Trustee*, later, for details. Pay the tax shown on line 9.

Part I Fiduciary and Executor Information (see instructions)

1 Name of trust			2 Trust's EIN
3a Decedent's first name and middle initial	3b Decedent's last name	3c Decedent's SSN	4 Service Center where Form 706 was filed
5a Fiduciary's first name	5b Fiduciary's last name	5c Fiduciary's title	
5d Fiduciary's address (number and street)			5e Apt. or suite no.
5f City, town, or post office. For foreign addresses, also complete lines 5i, 5j, and 5k.		5g State	5h ZIP code
5i Foreign country name		5j Foreign province/state/county	5k Foreign postal code
6a Executor's first name	6b Executor's last name		
6c Executor's address (number and street)			6d Apt. or suite no.
6e City, town, or post office. For foreign addresses, also complete lines 6h, 6i, and 6j.		6f State	6g ZIP code
6h Foreign country name		6i Foreign province/state/county	6j Foreign postal code
7 Decedent's date of death		8 Filing due date of Schedule R (Form 706) (with extensions)	

Part II GST Tax on the Direct Skip

1 Enter the estate tax value of all property or interest subject to the direct skip.

(i) Item number	(ii) Description of property interests subject to the direct skip	(iii) Estate tax value
1		

(continued on next page)

Under penalties of perjury, I declare that I have examined this document, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature(s) of executor(s) _____ Date _____

Date _____

Signature of fiduciary or officer representing fiduciary _____ Date _____

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Instructions for the Trustee

Introduction

Schedule R-1 (Form 706) serves as a payment voucher for the Generation-Skipping Transfer (GST) tax imposed on a direct skip from a trust, which you, the trustee of the trust, must pay. The executor completes the Schedule R-1 (Form 706) and gives you a copy. Sign the copy. File one copy, and keep one for your records.

How to pay

You can pay the amount on line 9 of Schedule R-1 by check or money order or by electronic funds transfer.

To pay by check or money order:

- Make it payable to "United States Treasury."
- Write "GST Tax" and the trust's EIN on the check or money order.

To pay by electronic funds transfer:

- Funds must be submitted through the Electronic Federal Tax Payment System (EFTPS).
 - Establish an EFTPS account by visiting www.eftps.gov or calling 1-800-555-4477.
 - To be considered timely, payments made through EFTPS must be completed no later than 8 p.m. Eastern time the day **before** the due date.
-

Signature

You must sign the Schedule R-1 in the space provided.

What to mail

Mail your check or money order, if applicable, and the copy of Schedule R-1 that you signed.

Where to mail

Mail to the Department of the Treasury, Internal Revenue Service, Kansas City, MO 64999.

When to pay

The GST tax is due and payable 9 months after the decedent's date of death (shown on the Schedule R-1). You will owe interest on any GST tax not paid by that date.

Automatic extension

You have an automatic extension of time to file Schedule R-1 and pay the GST tax. The automatic extension allows you to file and pay by 2 months after the due date (with extensions) for filing the decedent's Schedule R (shown on the Schedule R-1).

If you pay the GST tax under the automatic extension, you will be charged interest (but no penalties).

Additional information

For more information on how to complete Schedule R-1, see section 2603(a)(2) and the Instructions for Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.
