Form **706-GSD**

(Rev. December 2026)

Department of the Treasury
Internal Revenue Service

Generation-Skipping Transfer Tax Return for Distributions

Use for distributions made after December 31, 2025.

For calendar year _____ .

Go to *www.irs.gov/Form706GSD* for instructions and the latest information.

OMB No. 1545-0015

A Attach a copy of all Forms 706-GSDN to this return and enter the total number of them here . . . . . _____

B If this is a supplemental return, check here . . . . . ☐

Part I General Information (see instructions)

1a Name of skip person distributee	**1b** SSN of individual distributee	**1c** TIN of trust distributee

2a Name and title of person filing return (if different from line 1a)

2b Address of distributee or person filing return (number and street)	**2c** Apt. or suite no.

2d City, town, or post office. For foreign addresses, also complete lines 2g, 2h, and 2i.	**2e** State	**2f** ZIP code

2g Foreign country name	**2h** Foreign province/state/county	**2i** Foreign postal code

Part II Tax Computation. Complete Part III before completing Part II. See instructions.

3	Total amounts of transfers. Add together all the amounts entered in Part III, line 11, column (c) .	**3**	
4	Adjusted allowable expenses (see instructions)	**4**	
5	Taxable amount. Subtract line 4 from line 3	**5**	
6	Maximum federal estate tax rate (see instructions)	**6**	%
7	Generation-skipping transfer tax. Multiply line 5 by line 6	**7**	
8	Payment, if any, made with Form 7004	**8**	
9	**Tax due.** If the amount on line 7 is more than the amount on line 8, subtract line 8 from line 7. For details on how to pay, go to *www.irs.gov/Payments* or see the instructions	**9**	
10a	**Overpayment.** If the amount on line 8 is more than the amount on line 7, subtract line 7 from line 8 and complete lines 10b, 10c, and 10d	**10a**	

10b Routing number _____ **10c** Type: ☐ Checking ☐ Savings

10d Account number _____

Under penalties of perjury, I declare that I have examined this return, along with 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 or designated filer) is based on all information of which preparer has any knowledge.

Sign Here

Signature	Date

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name	Firm's EIN
Firm's address	Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 706.

Cat. No. 10327Q

Form **706-GSD** (Rev. 12-2026) Created 4/24/26

Formerly identified as Form 706-GS(D)

Part III Distributions

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

11 Enter the distributions as indicated below.

(a) Trust TIN (from Form 706-GSDN, line 2b)	**(b)** Item no. (from Form 706-GSDN, line 3, column (a))	**(c)** Amount of transfer (from Form 706-GSDN, line 3, column (f)) (Tentative transfer)