

Attach a copy of all Forms 706GS(D-1) to this return.

**Part I General Information**

<b>1a</b> Name of skip-person distributee	<b>1b</b> SSN of individual distributee (see instructions)
<b>2a</b> Name and title of person filing return (if different from 1a, see instructions)	<b>1c</b> EIN of trust distributee (see instructions)
<b>2b</b> Address of distributee or person filing return (see instructions) (number and street or P.O. box; city, town or post office; state; and ZIP code)	

**Part II Tax Computation**

<b>Please attach check or money order here</b>	<b>3</b> Tentative total transfers (enter amount from line 4 of Schedule A)	<b>3</b>	
	<b>4</b> Adjusted allowable expenses (see instructions)	<b>4</b>	
	<b>5</b> Taxable amount (subtract line 4 from line 3)	<b>5</b>	
	<b>6</b> Gross GST tax (multiply line 5 by 55% (.55))	<b>6</b>	
	<b>7</b> Creditable state GST tax (if any)	<b>7</b>	
	<b>8</b> Multiply line 6 by 5% (.05)	<b>8</b>	
	<b>9</b> Allowable credit (enter the lesser of line 7 or line 8)	<b>9</b>	
	<b>10</b> Net GST tax (subtract line 9 from line 6)	<b>10</b>	
	<b>11</b> Payment made with Form 2758	<b>11</b>	
	<b>12</b> <b>TAX DUE</b> —if line 10 is larger than line 11, enter amount owed	<b>12</b>	
	<b>13</b> <b>Overpayment</b> —if line 11 is larger than line 10, enter amount to be refunded	<b>13</b>	

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

<b>Please Sign Here</b>	_____	
	Signature of taxpayer or person filing on behalf of taxpayer	Date
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date
	Firm's name (or yours if self-employed) and address	
		ZIP code

**For Paperwork Reduction Act Notice, see page 1 of the separate instructions to this form.**

**Note:** You must attach a copy of all Forms 706GS(D-1) reported below.

**Schedule A—Distributions (see instructions)**

<b>1a</b> Name of skip-person distributee	<b>1b</b> SSN or EIN of distributee
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**2** Describe each distribution below (see instructions)

<b>a</b> Trust and item number from Form 706GS(D-1)	<b>b</b> Inclusion ratio from Form 706GS(D-1)	<b>c</b> Value (see instructions)	<b>d</b> Tentative transfer (multiply amount in col. b by amount in col. c)
Trust EIN Item 1			
Trust EIN Item 1			
Trust EIN Item 1			
Trust EIN Item 1			

Total from this Schedule A (add amounts in column d) . . . . .	<b>2</b>	
<b>3</b> Total from additional Schedules A . . . . .	<b>3</b>	
<b>4</b> Tentative total transfers (add lines 2 and 3) (enter here and on Part II, line 3) . . . . .	<b>4</b>	