



The form you are looking for begins on the next page of this file. Before viewing it, please see the important update information below.

New Mailing Addresses

Addresses for mailing certain forms have changed since the forms were last published. The new mailing addresses are shown below.

Mailing address for **Forms 706-A, 706-GS(D), 706-GS(T), 706-NA, 706-QDT, 8612, 8725, 8831, 8842, 8892, 8924, 8928:**

Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999

Mailing address for **Forms 2678, 8716, 8822-B, 8832, 8855:**

Taxpayers in the States Below	Mail the Form to This Address
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201

This update supplements these forms' instructions. Filers should rely on this update for the changes described, which will be incorporated into the next revision of the forms' instructions.

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

Part I General Information

1a Name of skip person distributee	1b Social security number of individual distributee (see instructions)
2a Name and title of person filing return (if different from 1a, see instructions)	1c Employer identification number of trust distributee (see instructions)

2b 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) If you have a foreign address, also complete the spaces below.

Foreign country name	Foreign province/county	Foreign postal code
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Part II Distributions

a Trust EIN (from Form 706-GS(D-1), line 2a)	b Item no. (from Form 706-GS(D-1), line 3, column a)	c Amount of transfer (from Form 706-GS(D-1), line 3, column f (Tentative transfer))
3 Total transfers (add amounts in column c)		3

Part III Tax Computation

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	9	
10 Overpayment. If line 8 is larger than line 7, enter amount to be refunded	10	

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.

Sign Here	Signature of taxpayer or person filing on behalf of taxpayer		Date	
	Print/Type preparer's name		Preparer's signature	Date
Paid Preparer Use Only	Firm's name		Firm's EIN	
	Firm's address		Phone no.	