

**Notification of Distribution From a
 Generation-Skipping Trust**
 (Complete for each skip-person distributee—see separate instructions.)
 Calendar Year 19....

Part I General Information

1a Skip-Person Distributee's identifying number (see instructions)	2a Trust's EIN (see instructions)
1b Skip-Person Distributee's name, address, and ZIP code	2b Trust's name, address, and ZIP code

Part II Distributions

3 Describe each distribution below. (see instructions)

a Item #	b Description of property	c Date of distribution	d Inclusion ratio	e Value (see instructions)
1				

Part III Trust Information (see instructions)

- 4** If this is not an explicit trust, check the box 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 706GS(T) or (D-1) was filed? If "Yes," attach a schedule showing how the trust's inclusion ratio has been recomputed | Yes | No |
| 6 Have any contributions been made to this trust since the last Form 706GS(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? | | |

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 ►

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

(Complete for each skip-person distributee—see separate instructions.)
 Calendar Year 19....

**Copy B—For
 Distributee**

Part I General Information

1a Skip-Person Distributee's identifying number (see instructions)	2a Trust's EIN (see instructions)
1b Skip-Person Distributee's name, address, and ZIP code	2b Trust's name, address, and ZIP code

Part II Distributions

3 Describe each distribution below. (see instructions)

a Item #	b Description of property	c Date of distribution	d Inclusion ratio	e Value (see instructions)
1				

Skip-Person Distributee—To report this distribution, you must file **Form 706GS(D)**, Generation-Skipping Transfer Tax Return for Distributions, at the following Internal Revenue Service Center (**Note: For returns filed in 1990 only, file all Forms 706GS(D) at the Internal Revenue Service Center, Philadelphia, PA 19255.**) ▶

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

Instructions for Skip-Person Distributee

General Instructions

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

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

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

Specific Instructions

Part I.—Line 2a.—Enter the trust's employer identification number from Part I of this form in column a, line 2, Schedule A, Form 706GS(D).

Part II.—Column a.—Use the same item number used here for the corresponding entry in column a, line 2, Schedule A, Form 706GS(D).

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 d.—Enter the inclusion ratio in column b, line 2, Schedule A, Form 706GS(D).

Column e.—The trustee is only required to provide the value of distributions which have an objectively determinable value, such as cash or regularly traded stocks or bonds, but may provide the value of other property. You must provide the value of all property not valued by the trustee. See Form 706GS(D) for instructions on how to value property.