

# United States Quarterly Gift Tax Return

Calendar quarter ending (month and year) ▶ .....

|                                       |                   |                        |
|---------------------------------------|-------------------|------------------------|
| Donor's first name and middle initial | Donor's last name | Social security number |
| Address (number and street)           |                   | Residence (domicile)   |
| City, State, and ZIP code             |                   | Citizenship            |

If you (the donor) filed a previous Form 709, has your address changed . . . . .  Yes  No

**A. Have you (the donor), during the calendar quarter indicated above, without an adequate and full consideration in money or money's worth, made any transfer exceeding \$3,000 in value for the calendar year (or regardless of value if a future interest)? (See section 1 of the Instructions for treatment of gifts in more than one quarter which aggregate more than \$3,000.)**

|  | Check one |    |
|--|-----------|----|
|  | Yes       | No |
| 1. By the creation of a trust? . . . . .<br>or the making of additions to a trust previously created? . . . . .<br>in either case for the benefit of a person or persons other than yourself, and with respect to which you retained no power to revest the beneficial title to the property in yourself or to change the beneficiaries or their proportionate benefits; or by relinquishing every such power that was retained in a previously created trust? . . . . .                                 |           |    |
| 2. By permitting a beneficiary, other than yourself, to receive the income from a trust created by you and with respect to which you retained the power to revest the beneficial title to the property in yourself or to change the beneficiaries or their proportionate benefits? . . . . .   |           |    |
| 3. By the purchase of a life insurance policy? . . . . .<br>or the payment of a premium on a previously issued policy? . . . . .<br>the proceeds of which are in either case payable to a beneficiary other than your estate, and with respect to which you retained no power to revest the economic benefits in yourself or your estate or to change the beneficiaries or their proportionate benefits; or by relinquishing every such power that was retained in a previously issued policy? . . . . . |           |    |
| 4. By permitting another to withdraw funds from a joint bank account which were deposited by you? . . . . .  |           |    |
| 5. By conveying title to another and yourself as joint tenants? . . . . .  |           |    |
| 6. By conveying title to your spouse and yourself as tenants by the entirety or as joint tenants with right of survivorship?<br>(If "Yes," see section 9 of the instructions.)   |           |    |
| 7. By the exercise or release of a power of appointment, except as provided in the Gift Tax Regulations? . . . . .   |           |    |
| 8. By any other method, direct or indirect? . . . . .  |           |    |
| If the answer is "Yes" to any of the foregoing, such a transfer (other than the creation of a joint tenancy with your spouse in real property with right of survivorship, or addition thereto, which you do not elect to treat as a gift) should be fully disclosed in Schedule A.   |           |    |

**B. Gifts of husband and wife to third parties.—Do you consent to have the gifts by both you and your spouse to third parties during the calendar quarter(s) considered as having been made one-half by each of you? (See section 8 of instructions.)**  
 If the answer is "Yes," the following information must be furnished and the consent shown below signed by your spouse.

|   |                            |
|---|----------------------------|
| 1. Name of spouse   | 1a. Social Security Number |
| 2. If the consent is effective for gifts made in a previous quarter(s) of the calendar year and no return was filed for such previous quarter(s) (see section 1 of the instructions) and such gifts are being reported on this return (see section 10 of the instructions), state the previous quarter(s) ending (month and year) in addition to the current quarter ending (month and year). |                            |
| 3. Were you married during the entire calendar quarter(s)? . . . . .  |                            |
| 4. If the answer to 3 is "No," check whether <input type="checkbox"/> married, <input type="checkbox"/> divorced, or <input type="checkbox"/> widowed; and give date ▶  |                            |
| 5. Will a gift tax return for this calendar quarter be filed by your spouse? . . . . .  |                            |

### Consent of Spouse

I consent to have the gifts made by both me and my spouse to third parties during the calendar quarter(s) considered as having been made one-half by each of us.

Signature of spouse ..... Date .....

### Computation of Tax

|  |          |
|--|----------|
| 1. Enter the amount from line j, Schedule A . . . . .  | \$ ..... |
| 2. Enter the amount from line c, Schedule B . . . . .  | \$ ..... |
| 3. Total (item 1 plus item 2) . . . . .  | \$ ..... |
| 4. Tax computed on item 3 (See "Table for Computing Gift Tax" in separate instructions.) . . . . . | \$ ..... |
| 5. Tax computed on item 2 (See "Table for Computing Gift Tax" in separate instructions.) . . . . . | \$ ..... |
| 6. Tax due (item 4 minus item 5) . . . . .   | \$ ..... |

Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

(Signature of taxpayer)

(Date)

(Signature of preparer other than taxpayer)

(Date)

(Address of preparer other than taxpayer)

**SCHEDULE A—Computation of Taxable Gifts**

| Item number | Description of gift, and donee's name and address | Donor's adjusted basis of gift | Date of gift | Value at date of gift |
|-------------|---|--------------------------------|--------------|-----------------------|
|             |   | \$                             |              | \$                    |

|   |         |
|---|---------|
| (a) Total gifts of donor . . . . .  | \$..... |
| (b) Less one-half of items ..... to ..... attributable to spouse (see section 11 of instructions) . . . . .                       | .....   |
| (c) Balance . . . . .   | \$..... |
| (d) Gifts of spouse to be included (from line b of spouse's return) (see section 11 of instructions) . . . . .                    | .....   |
| (e) Total gifts . . . . .   | \$..... |
| (f) Less total exclusions not exceeding \$3,000 for the calendar year for each donee (except gifts of future interests) . . . . . | .....   |
| (g) Total included amount of gifts . . . . .  | \$..... |
| (h) Deductions (see sections 16, 17, and 18 of instructions):   |         |
| (1) Charitable, public, and similar gifts (based on items ..... to ....., less exclusions) . . . . .                              | \$..... |
| (2) Marital deduction (based on items ..... to .....)   | .....   |
| (3) Specific exemption claimed . . . . .  | .....   |
| (i) Total deductions (total of lines 1, 2, and 3) . . . . .   | .....   |
| (j) Amount of taxable gifts (line g minus line i) . . . . .   | \$..... |

**SCHEDULE B—Returns, Amounts of Specific Exemption, and Taxable Gifts for Prior Periods**

1. Have you filed Gift Tax Returns for prior periods? . . . . .  Yes  No  
 If "Yes," follow section 19 of instructions in completing Schedule B below.

| Calendar years (prior to 1971) and calendar quarters (1971 and subsequent years)   | Internal Revenue office where prior return was filed | Amount of specific exemption | Amount of taxable gifts |
|--|--|------------------------------|-------------------------|
|  |  | \$                           | \$                      |
| (a) Totals for prior periods (without adjustment for reduced specific exemption) . . . . .                                 |  | \$                           | \$.....                 |
| (b) Amount, if any, by which total specific exemption, line a, exceeds \$30,000 (see section 19 of instructions) . . . . . |  |                              | .....                   |
| (c) Total amount of taxable gifts for prior periods (total, last column, line a, plus amount, if any, line b) . . . . .    |  |                              | \$                      |

(If more space is needed, attach additional sheets of same size.)