

United States Quarterly Gift Tax Return

(Rev. October 1978)
Department of the Treasury
Internal Revenue Service

(Section 6019 of the Internal Revenue Code) (For gifts made after December 31, 1976)
Calendar quarter(s) ending (month and year)
For "Privacy Act" notification, see the Instructions for Form 1040.

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 (Yes/No)

If you (the donor) filed a previous Form 709, has your address changed since the last Form 709 was filed?
A Gifts by husband or wife to third parties.—Do you consent to have the gifts by you and by your spouse to third parties during the calendar quarter(s) considered as made one-half by each of you?
1(a) Name of spouse, 1(b) 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 instruction 1) and such gifts are being reported on this return (see instruction 10), write 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 married, divorced, or widowed, and give date
5 Will a gift tax return for this calendar quarter(s) be filed by your spouse?

Consent of Spouse—I consent to have the gifts made by me and by my spouse to third parties during the calendar quarter(s) considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.

Spouse's signature, Date

Table with 15 rows for Computation of Tax. Rows include: 1 Enter the amount from Schedule A, line (j); 2 Enter the amount from Schedule B, line (c); 3 Total (add amounts on lines 1 and 2); 4 Tax computed on amount on line 3; 5 Tax computed on amount on line 2; 6 Balance (subtract amount on line 5 from amount on line 4); 7 Enter the amount of unified credit from Table B; 8 Enter the amount of unified credit against gift tax allowable for all prior quarters; 9 Balance (subtract amount on line 8 from amount on line 7); 10 Enter 20% of the amount allowed as specific exemption after September 8, 1976; 11 Balance (subtract amount on line 10 from amount on line 9); 12 Unified credit (enter the smaller of (i) amount on line 6 or (ii) amount on line 11); 13 Credit for foreign gift taxes (see instruction 20); 14 Total (add amounts on line 12 and line 13); 15 Tax due (subtract amount on line 14 from amount on line 6).

Please attach the necessary supplemental documents; see instruction 15.

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. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.

Donor's signature, Date, Preparer's signature (other than donor), Date, Preparer's address (other than donor)

Schedule A Computation of Taxable Gifts

Table with 5 columns: Item number, Donee's name and address and description of gift, Donor's adjusted basis of gift, Date of gift, Value at date of gift. Includes handwritten text 'Proof as of 11/14/78'.

Summary table with rows 1-7: Total gifts of donor, One-half of items attributable to spouse, Balance, Gifts of spouse to be included, Total gifts, Total exclusions, Total included amount of gifts.

Deductions (see instructions 16 and 17):

Table with rows 8-25 detailing deductions: Gift of qualified interests to spouse, Annual exclusion, Marital deduction, Charitable gifts, Total deductions, Amount of taxable gifts.

Schedule B Did you (the donor) file gift tax returns for prior periods? (If "Yes," follow instruction 19 in completing Schedule B below.)

Table with 5 columns: Calendar years (prior to 1971) and calendar quarters (1971 and subsequent years), Internal Revenue office where prior return was filed, Amount of unified credit against gift tax for periods after December 31, 1976, Amount of specific exemption for prior periods ending before January 1, 1977, Amount of taxable gifts.

Summary table with rows 1-3: Totals for prior periods, Amount of specific exemption, Total amount of taxable gifts for prior periods.

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