

# United States Quarterly Gift Tax Return

(Section 6019 of the Internal Revenue Code) (For gifts made after December 31, 1976)  
 Calendar quarter(s) ending  March,  June,  September,  December, 19.....  
 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? . . . . .			
<b>A</b> 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? (See instructions.) . . . . . (If the answer is "Yes," the following information must be furnished and your spouse is to sign the consent shown below. If the answer is "No," skip lines 1–6 and go to Schedule A.)			
1(a) Name of consenting 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 instructions) and such gifts are being reported on this return (see instructions), 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 <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed, and give date (see instructions) ▶			
5 Will a gift tax return for this calendar quarter(s) be filed by your spouse? . . . . .			
6 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.			

Consenting Spouse's signature ▶	Date ▶
1 Enter the amount from Schedule A, line 25 . . . . .	<b>1</b>
2 Enter the amount from Schedule B, line 3 . . . . .	<b>2</b>
3 Total taxable gifts (add amounts on lines 1 and 2) . . . . .	<b>3</b>
4 Tax computed on amount on line 3 (see Table A in separate instructions) . . . . .	<b>4</b>
5 Tax computed on amount on line 2 (see Table A in separate instructions) . . . . .	<b>5</b>
6 Balance (subtract amount on line 5 from amount on line 4) . . . . .	<b>6</b>
7 Enter the amount of unified credit from Table B (see instructions) . . . . .	<b>7</b>
8 Enter the amount of unified credit against gift tax allowable for all prior quarters . . . . .	<b>8</b>
9 Balance (subtract amount on line 8 from amount on line 7) . . . . .	<b>9</b>
10 Enter 20% of the amount allowed as specific exemption after September 8, 1976 . . . . .	<b>10</b>
11 Balance (subtract amount on line 10 from amount on line 9) . . . . .	<b>11</b>
12 Unified credit (enter the smaller of amount on line 6 or amount on line 11) . . . . .	<b>12</b>
13 Credit for foreign gift taxes (see instructions) . . . . .	<b>13</b>
14 Total (add amounts on line 12 and line 13) . . . . .	<b>14</b>
15 Tax due (subtract amount on line 14 from amount on line 6) (see instructions) . . . . .	<b>15</b>

Please attach the necessary supplemental documents; see instructions.  
 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) ▶	

Please attach Check or Money Order here

Computation of Tax

**Schedule A Computation of Taxable Gifts**

Item number	Donee's name and address and description of gift. If the gift was made by means of a trust, enter trust's identifying number below and attach a copy of the trust instrument	Donor's adjusted basis of gift	Date of gift	Value at date of gift
1				

1	Total gifts of donor (see instructions) . . . . .	1	
2	One-half of items ..... attributable to spouse (see instructions) . . . . .	2	
3	Balance (subtract amount on line 2 from amount on line 1) . . . . .	3	
4	Gifts of spouse to be included (from line 2 of spouse's return—see instructions) . . . . .	4	
5	Total gifts (add amounts on lines 3 and 4) . . . . .	5	
6	Total exclusions not exceeding \$3,000 for the calendar year for each donee (except gifts of future interests) . . . . .	6	
7	Total included amount of gifts (subtract amount on line 6 from amount on line 5) . . . . .	7	

**Deductions (see instructions):**

8	Gift of qualified interests to spouse for this period (before annual exclusion, based on items ..... from Schedule A) . . . . .	8	
9	Annual exclusion attributable to gifts on line 8 . . . . .	9	
10	Net amount (subtract amount on line 9 from amount on line 8) . . . . .	10	
11	First \$100,000 marital deduction . . . . .	11	\$100,000
12	Marital deduction for prior periods after December 31, 1976 . . . . .	12	
13	Balance of first \$100,000 marital deduction available (subtract amount on line 12 from amount on line 11. If less than zero, enter zero) . . . . .	13	
14	Excess over first \$100,000 marital deduction (if total of amount on line 10 plus amount on line 12 is \$100,000 or less, enter zero. Otherwise, enter amount on line 8 less amount on line 13) . . . . .	14	
15	Excess over first \$100,000 for prior periods (after December 31, 1976) . . . . .	15	
16	Total excess over first \$100,000 (add amounts on lines 14 and 15) . . . . .	16	
17	Second \$100,000 . . . . .	17	\$100,000
18	Gifts qualifying for additional marital deduction (subtract amount on line 17 from amount on line 16. If less than zero, enter zero) . . . . .	18	
19	Enter 50% of amount on line 18 . . . . .	19	
20	Enter 50% of amount on line 8 but not more than amount on line 10 . . . . .	20	
21	Enter the smaller of the amount on line 10 or the amount on line 13 . . . . .	21	
22	Marital deduction (if amount on line 18 is zero, enter amount from line 21. Otherwise, enter amount from line 21 plus the smaller of the amounts on line 19 or line 20) . . . . .	22	
23	Charitable, public, and similar gifts (based on items ..... less exclusions) . . . . .	23	
24	Total deductions (add amounts on lines 22 and 23) . . . . .	24	
25	Amount of taxable gifts (subtract amount on line 24 from amount on line 7) . . . . .	25	

**Schedule B Did you (the donor) file gift tax returns for prior periods? (If "Yes," follow instructions in completing Schedule B below.)**  Yes  No

(a) Calendar years (prior to 1971) and calendar quarters (1971 and subsequent years)	(b) Internal Revenue office where prior return was filed	(c) Amount of unified credit against gift tax for periods after December 31, 1976	(d) Amount of specific exemption for prior periods ending before January 1, 1977	(e) Amount of taxable gifts

1	Totals for prior periods (without adjustment for reduced specific exemption) . . . . .	1	
2	Amount, if any, by which total specific exemption, line 1, column (d), is more than \$30,000 . . . . .	2	
3	Total amount of taxable gifts for prior periods (add amount, column (e), line 1, and amount, if any, line 2) . . . . .	3	

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