

# United States Gift Tax Return

(Section 6019 of the Internal Revenue Code) (For gifts made after December 31, 1981 and before January 1, 1985)

OMB No. 1545-0020

Calendar year 19 \_\_\_\_\_

► For "Privacy Act" Notice, see the Instructions for Form 1040.

Donor's first name and middle initial	Donor's last name	Social security number
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Address (number and street)	Domicile
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City, State, and ZIP code	Citizenship	Yes	No
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If the donor died during the year, check here  and enter date of death \_\_\_\_\_, 19 \_\_\_\_\_

If you received an extension of time to file this Form 709, check here  and attach the Form 4868, 2688, 2350 or extension letter.

If you (the donor) filed a previous Form 709 (or 709-A), has your address changed since the last Form 709 (or 709-A) was filed? . . . . .

**A** Gifts by husband or wife to third parties.—Do you consent to have the gifts made by you and by your spouse to third parties during the calendar year 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 1-5 and go to Schedule A.)*

1(a) Name of consenting spouse	1(b) Social security number
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**2** Were you married to one another during the entire calendar year? (see instructions) . . . . .

**3** If the answer to 2 is "No," check whether  married  divorced or  widowed, and give date (see instructions) ►

**4** Will a gift tax return for this calendar year be filed by your spouse? . . . . .

**5 Consent of Spouse**—I consent to have the gifts made by me and by my spouse to third parties during the calendar year 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 ►

	Tax Computation	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	<b>1</b> Enter the amount from Schedule A, line 13 . . . . .																		
	<b>2</b> Enter the amount from Schedule B, line 3 . . . . .																		
	<b>3</b> Total taxable gifts (add lines 1 and 2) . . . . .																		
	<b>4</b> Tax computed on amount on line 3 (see Table A in separate instructions) . . . . .																		
	<b>5</b> Tax computed on amount on line 2 (see Table A in separate instructions) . . . . .																		
	<b>6</b> Balance (subtract line 5 from line 4) . . . . .																		
	<b>7</b> Enter the unified credit from Table B (see instructions) . . . . .																		
	<b>8</b> Enter the unified credit against tax allowable for all prior periods (from Sch. B, line 1, col. (c))																		
	<b>9</b> Balance (subtract amount on line 8 from amount on line 7) . . . . .																		
	<b>10</b> Enter 20% of the amount allowed as specific exemption after September 8, 1976 and before January 1, 1977 (see instructions) . . . . .																		
	<b>11</b> Balance (subtract line 10 from line 9) . . . . .																		
	<b>12</b> Unified credit (enter the smaller of line 6 or line 11) . . . . .																		
	<b>13</b> Credit for foreign gift taxes (see instructions) . . . . .																		
	<b>14</b> Total (add lines 12 and 13) . . . . .																		
	<b>15</b> Balance (subtract line 14 from line 6) (do not enter less than zero) . . . . .																		
	<b>16</b> Gift taxes prepaid with extension of time to file . . . . .																		
	<b>17</b> If line 16 is less than line 15, enter BALANCE DUE (see instructions) . . . . .																		
	<b>18</b> If line 16 is greater than line 15, enter AMOUNT TO BE REFUNDED . . . . .																		

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) ►

**SCHEDULE A.— Computation of Taxable Gifts** (Gifts less medical and educational exclusions—see instructions)

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. If the gift was securities, enter the CUSIP number(s), if available.	Donor's adjusted basis of gift	Date of gift	Value at date of gift
<b>1</b>				

<b>1</b> Total gifts of donor (see instructions) . . . . .	<b>1</b>	
<b>2</b> One-half of items _____ attributable to spouse (see instructions) . . . . .	<b>2</b>	
<b>3</b> Balance (subtract line 2 from line 1) . . . . .	<b>3</b>	
<b>4</b> Gifts of spouse to be included (from line 2 of spouse's return—see instructions) . . . . .	<b>4</b>	
<b>5</b> Total gifts (add lines 3 and 4) . . . . .	<b>5</b>	
<b>6</b> Total annual exclusions for gifts listed on Schedule A (including line 4) (see instructions) . . . . .	<b>6</b>	
<b>7</b> Total included amount of gifts, subtract line 6 from line 5 . . . . .	<b>7</b>	
<b>Deductions</b> (see instructions)		
<b>8</b> Gifts of interests to spouse for which a marital deduction will be claimed, based on items _____ of Schedule A . . . . .	<b>8</b>	
<b>9</b> Exclusions attributable to gifts on line 8 . . . . .	<b>9</b>	
<b>10</b> Marital deduction—subtract line 9 from line 8 . . . . .	<b>10</b>	
<b>11</b> Charitable deduction, based on items _____ to _____ less exclusions . . . . .	<b>11</b>	
<b>12</b> Total deductions—add lines 10 and 11 . . . . .	<b>12</b>	
<b>13</b> Taxable gifts (subtract line 12 from line 7) . . . . .	<b>13</b>	

**Terminable Interest Marital Deduction.** (see instructions)  
 **Check here if you elected, under the rules of section 2523(f), to include gifts of qualified terminable interest property on line 8, above. Enter the item numbers (from Schedule A, above) of the gifts for which you made this election \_\_\_\_\_**

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

(a) Calendar year or calendar quarter (see instructions)	(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

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

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