

United States Gift (and Generation-Skipping Transfer) Tax Return

(Section 6019 of the Internal Revenue Code) (For gifts made after December 31, 1981, and before January 1, 1989)

Calendar year 19

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

Part 1.—General Information

Form sections 1-17: Donor's first name and middle initial, Donor's last name, Social security number, Address, Domicile, City, state, and ZIP code, Citizenship, Consent of spouse, etc.

Part 2.—Tax Computation

Form sections 18-20: Tax computation table with columns for description, amount, and date.

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.

Signature and date lines for Donor, Preparer (other than donor), and Preparer's address.

SCHEDULE A Computation of Taxable Gifts

Part 1.—Gifts Subject Only to Gift Tax. *Gifts less political organization, medical, and educational exclusions—see instructions*

A Item number	B 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.	C Donor's adjusted basis of gift	D Date of gift	E Value at date of gift
1				

Part 2.—Gifts Subject to Both Gift Tax and Generation-Skipping Transfer Tax. **You must list the gifts in chronological order.**

Gifts less political organization, medical, and educational exclusions—see instructions

A Item number	B 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.	C Donor's adjusted basis of gift	D Date of gift	E Value at date of gift
1				

Part 3.—Gift Tax Reconciliation

1 Total value of gifts of donor (add column E of Parts 1 and 2) (see instructions)	1	
2 One-half of items attributable to spouse (see instructions)	2	
3 Balance (subtract line 2 from line 1)	3	
4 Gifts of spouse to be included (from Schedule A, Part 3, line 2 of spouse's return—see instructions) If any of the gifts included on this line are also subject to the generation-skipping transfer tax, check here <input type="checkbox"/> and enter those gifts also on Schedule C, Part 1.	4	
5 Total gifts (add lines 3 and 4)	5	
6 Total annual exclusions for gifts listed on Schedule A (including line 4, above) (see instructions)	6	
7 Total included amount of gifts (subtract line 6 from line 5).	7	
Deductions (see instructions)		
8 Gifts of interests to spouse for which a marital deduction will be claimed, based on items of Schedule A	8	
9 Exclusions attributable to gifts on line 8	9	
10 Marital deduction—subtract line 9 from line 8	10	
11 Charitable deduction, based on items to less exclusions	11	
12 Total deductions—add lines 10 and 11	12	
13 Subtract line 12 from line 7	13	
14 Generation-skipping transfer taxes payable with this Form 709 (from Schedule C, Part 4, col. H, Total)	14	
15 Taxable gifts (add lines 13 and 14). Enter here and on line 1 of the Tax Computation	15	

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

SCHEDULE A Computation of Taxable Gifts (continued)

16 Terminable Interest (QTIP) 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) of the gifts for which you made this election **▶**

SCHEDULE B Gifts From Prior Periods

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
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, on line 2). (Enter here and on line 2 of the Tax Computation on page 1.)			3	

SCHEDULE C Computation of Generation-Skipping Transfer Tax

Part 1.—Generation-Skipping Transfers

A Item No. (from Schedule A, Part 2, col. A)	B Value (from Schedule A, Part 2, col. E)	C Split Gifts (enter 1/2 of col. B) (see instructions)	D Subtract col. C from col. B	E Annual Exclusion Claimed	F Subtract col. E from col. D	G Grandchild Exclusion Claimed	H Net Transfer (subtract col. G from col. F)
1							
2							
3							
4							
5							
6							
7							
8							
If you elected gift splitting and your spouse was required to file a separate Form 709 (see the instructions for Split Gifts), you must enter all of the gifts shown on Schedule A, Part 2, of your spouse's Form 709 here.		Split gifts from spouse's Form 709 (enter number)	Value included from spouse's Form 709				
In column C, enter the item number of each gift in the order it appears in column A of your spouse's Schedule A, Part 2. We have preprinted the prefix "S-" to distinguish your spouse's item numbers from your own when you complete column A of Schedule C, Part 4.		S- S- S- S- S- S- S- S-					
In column D, for each gift, enter the amount reported in column C, Schedule C, Part 1, of your spouse's Form 709.		Total grandchild exclusions claimed on this return. Must equal total of column D, Schedule C, Part 2.					

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

SCHEDULE C Computation of Generation-Skipping Transfer Tax (continued)

Part 2.—Grandchild Exclusion Reconciliation

Name of Grandchild	A Maximum Allowable Exclusion	B Total of Exclusions Claimed on Previous Returns	C Exclusion Available for This Return (subtract col. B from col. A)	D Exclusion Claimed on this Return	E Exclusion Available for Future Returns (subtract col. D from col. C)
	\$2,000,000				
	\$2,000,000				
	\$2,000,000				
	\$2,000,000				
	\$2,000,000				
	\$2,000,000				
	\$2,000,000				
	\$2,000,000				
	\$2,000,000				

Total grandchild exclusions claimed on this return. Must equal total of column G, Part 1



Part 3.—GST Exemption Reconciliation (Code section 2631)

1 Maximum allowable exemption	1	\$1,000,000
2 Total exemption used for periods before filing this return	2	
3 Exemption available for this return (subtract line 2 from line 1)	3	
4 Exemption claimed on this return (from Part 4, col. C total, below)	4	
5 Exemption elected for transfers not shown on Part 4, below. You must attach a Notice of Allocation. (See instructions.)	5	
6 Add lines 4 and 5	6	
7 Exemption available for future transfers (subtract line 6 from line 3)	7	

Part 4.—Tax Computation

A Gift No. (from Schedule C, Part 1)	B Net transfer (from Schedule C, Part 1, col. H)	C GST Exemption Allocated	D Divide col. C by col. B	E Inclusion Ratio (subtract col. D from 1.000)	F Maximum Gift Tax Rate (see instructions)	G Applicable Rate (multiply col. E by col. F)	H Generation-Skipping Transfer Tax (multiply col. B by col. G)
1							
2							
3							
4							
5							
6							
7							
8							
Total exemption claimed. Enter here and on line 4, Part 3, above. May not exceed line 3, Part 3, above		<p>Total generation-skipping transfer tax. Enter here, on line 14 of Schedule A, Part 3, and on line 16 of the Tax Computation on page 1</p>					

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