

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

(Section 6019 of the Internal Revenue Code) (For gifts made after December 31, 1986, and before January 1, 1990)

OMB No. 1545-0020
 Expires 10-31-91

Calendar year 19 _____

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

Part 1.—General Information

1 Donor's first name and middle initial	2 Donor's last name	3 Social security number
4 Address (number and street)		5 Domicile
6 City, state, and ZIP code		7 Citizenship
8 If the donor died during the year, check here <input type="checkbox"/> and enter date of death _____, 19 _____		
9 If you received an extension of time to file this Form 709, check here <input type="checkbox"/> and attach the Form 4868, 2688, 2350, or extension letter.		
10 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? . . .		
11 Gifts by husband or wife to third parties.—Do you consent to have the gifts (including generation-skipping transfers) 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 12–17 and go to Schedule A.)		
12 Name of consenting spouse	13 SSN	
14 Were you married to one another during the entire calendar year? (See instructions.)		
15 If the answer to 14 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed, and give date (see instructions) ►		
16 Will a gift tax return for this calendar year be filed by your spouse?		
17 Consent of Spouse —I consent to have the gifts (and generation-skipping transfers) 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 ► _____

Part 2.—Tax Computation

1 Enter the amount from Schedule A, Part 3, line 15	1		
2 Enter the amount from Schedule B, line 3	2		
3 Total taxable gifts (add lines 1 and 2)	3		
4 Tax computed on amount on line 3 (see Table for Computing Tax in separate instructions)	4		
Note: If you are reporting gifts made before January 1, 1988, see instructions.			
5a Enter the lesser of line 3 or \$21,040,000	5a		
b Subtract \$10,000,000 from line 5a (do not enter less than zero)	5b		
c Enter 5% (.05) of line 5b	5c		
6 Total tentative tax on the amount on line 3 (add lines 4 and 5c)	6		
7 Tax computed on amount on line 2 (see Table for Computing Tax in separate instructions)	7		
8a Enter the lesser of line 2 or \$21,040,000	8a		
b Subtract \$10,000,000 from line 8a (do not enter less than zero)	8b		
c Enter 5% (.05) of line 8b	8c		
9 Total tentative tax on the amount on line 2 (add lines 7 and 8c)	9		
10 Balance (subtract line 9 from line 6)	10		
11 Maximum unified credit (nonresident aliens, see instructions)	11	192,800	00
12 Enter the unified credit against tax allowable for all prior periods (from Sch. B, line 1, col. C)	12		
13 Balance (subtract line 12 from line 11)	13		
14 Enter 20% (.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977 (see instructions)	14		
15 Balance (subtract line 14 from line 13)	15		
16 Unified credit (enter the smaller of line 10 or line 15).	16		
17 Credit for foreign gift taxes (see instructions)	17		
18 Total credits (add lines 16 and 17).	18		
19 Balance (subtract line 18 from line 10) (do not enter less than zero)	19		
20 Generation-skipping transfer taxes (from Schedule C, Part 4, col. H, total)	20		
21 Total tax (add lines 19 and 20)	21		
22 Gift and generation-skipping transfer taxes prepaid with extension of time to file	22		
23 If line 22 is less than line 21, enter BALANCE DUE (see instructions)	23		
24 If line 22 is greater than line 21, enter AMOUNT TO BE REFUNDED	24		

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

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)	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 on page 1	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, on page 2. 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

Note: *Inter vivos direct skips which are completely excluded by the grandchild exclusion and/or the GST exemption must still be fully reported (including value and exclusions and exemptions claimed) on Schedule C.*

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 ½ 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 item 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.							
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.)

