709 Form

Part 1—General Information

Preparer's

Use Only

Firm's name (or yours if self-employed), address, and ZIP code

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

			(Section 6019 of	the Internal Revenue Code) (For gifts made of	luring calendar year 200	0)	20	000	
	Department of the Treasury Internal Revenue Service See separate instructions.								
	1 Donor's first name and middle initial		and middle initial	2 Donor's last name	3 Donor's	3 Donor's social security number			
	4 Address (number, street, and apartment number) 5 Legal reside						dence (domicile) (county and state)		
	6 City, state, and ZIP code 7 Citizenship								
ation				here and enter date of death			· 77	Yes No	
lorm	10 E	Inter the total	number of separate donees	Form 709, check here ► □ and attach th s listed on Schedule A—count each per	son only once. •				
sral Ir	11a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If the answer is "No," do not complete line 1 11b If the answer to line 11a is "Yes," has your address changed since you last filed Form 709 (or 709-A)?								
1-General Information	b ir	by you and by nstructions.) (your spouse to third partie If the answer is "Yes," the fo	-Do you consent to have the gifts (includ es during the calendar year considered a ollowing information must be furnished a p lines 13-18 and go to Schedule A.).	as made one-half by and your spouse mus	each of you at sign the c	i? (See onsent		
Part			enting spouse		SSN			7777777777	
٢	15 V	Vere you mar	ried to one another during t	he entire calendar year? (see instruction	ıs)		,		
			15 is "No," check whether		nd give date (see instruc	ctions) 🕨		<u> </u>	
-			return for this calendar year		<u> </u>		<u> </u>		
				s (and generation-skipping transfers) made by e are both aware of the joint and several liabil	lity for tax created by the	e execution o	f this consen	alendar year it.	
+	Consen	ting spouse's	-			Date ►			
	1			rt 3, line 15		1			
	2			e3		2			
	3		le gifts (add lines 1 and 2)	· · · · · · · · · · · · · · ·		4			
	4	-		ee Table for Computing Tax in separate the Table for Computing Tax in separate		5			
	5	•	6						
	6	Balance (subtract line 5 from line 4)					220,55	50 00	
	7			7 8	220,30	00			
	8 9 10 10		•	wable for all prior periods (from Sch. B,	line I, col. C)	9			
		0 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)							
						10			
Ċ			dit (enter the smaller of line			12			
	13		preign gift taxes (see instruc			13			
	14	Total credit	s (add lines 12 and 13)			14			
		Balance (su	ubtract line 14 from line 6) (c	do not enter less than zero)		15			
	16	Generation	-skipping transfer taxes (fror	m Schedule C, Part 3, col. H, Total) .		16			
ė									
he	17					17			
der	18	Gift and generation-skipping transfer taxes prepaid with extension of time to file							
ley or	19	If line 18 is	less than line 17, enter bala	ance due (see instructions)		19			
nom	20		-	amount to be refunded		20			
	Sign Here	knowle any kno		at I have examined this return, including any ac , and complete. Declaration of preparer (other t					
с Ч		Signa	ture of donor		Date				
ttac		Prepare			Date				
A	Paid	signatur					Check if self-employ	ed 🕨 🗌	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 11 of the separate instructions for this form. Cat. No. 16783M Form 709 (2000)

Phone no. 🕨 (

)

в

SCHEDULE A Computation of Taxable Gifts (Including Transfers in Trust)

Does the value of any item listed on Schedule A reflect any valuation discount? If the answer is "Yes," see instructions . Yes [No А

Check here if you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified state tuition program as made ratably over a 5-year period beginning this year. See instructions. Attach explanation.

Part 1--Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions—see instructions D F Α в С Donee's name and address Donor's adjusted Date Value at Item number ٠ Relationship to donor (if any) basis of gift of gift date of gift • Description of gift • If the gift was made by means of a trust, enter trust's EIN and attach a description or copy of the trust instrument (see instructions) If the gift was of securities, give CUSIP number 1 Total of Part 1 (add amounts from Part 1, column E) ►

Part 2—Gifts That are Direct Skips and are 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. (Also list here direct skips that are subject only to the GST tax at this time as the result of the termination of an "estate tax inclusion period." See instructions.)

A Item number	 B Donee's name and address Relationship to donor (if any) Description of gift If the gift was made by means of a trust, enter trust's EIN and attach a description or copy of the trust instrument (see instructions) If the gift was of securities, give CUSIP number 	C Donor's adjusted basis of gift	D Date of gift		E Value at date of gift	
1						
Total of	Part 2 (add amounts from Part 2, column E)			►		
Part 3-	-Taxable Gift Reconciliation					
	otal value of gifts of donor (add totals from column E of Parts 1 and			1		
	ne-half of itemsattrik			2		
3 Ba	alance (subtract line 2 from line 1)		3			
4 G	ifts of spouse to be included (from Schedule A, Part 3, line 2 of spo	4				
he	any of the gifts included on this line are also subject to the gene ere \blacktriangleright and enter those gifts also on Schedule C, Part 1.					
	otal gifts (add lines 3 and 4)		5			
	otal annual exclusions for gifts listed on Schedule A (including line 4)	ons)	6			
7 To	otal included amount of gifts (subtract line 6 from line 5)		7			

Ded	uctions (see instructions)	1 1	1			
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				
	Marital deduction—subtract line 9 from line 8					
11	Charitable deduction, based on itemsless 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	C, Part 3	, col. H, Total)	. [14	
15	Taxable gifts (add lines 13 and 14). Enter here and on line 1 of the Tax Compute	ation 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 for line 8 of Schedule A.)

If a trust (or other property) meets the requirements of qualified terminable interest property under section 2523(f), and

a. The trust (or other property) is listed on Schedule A, and

b. The value of the trust (or other property) is entered in whole or in part as a deduction on line 8, Part 3 of Schedule A,

then the donor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2523(f).

If less than the entire value of the trust (or other property) that the donor has included in Part 1 of Schedule A is entered as a deduction on line 8, the donor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on line 10 of Part 3, Schedule A. The denominator is equal to the total value of the trust (or other property) listed in Part 1 of Schedule A.

If you make the QTIP election (see instructions for line 8 of Schedule A), the terminable interest property involved will be included in your spouse's gross estate upon his or her death (section 2044). If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, he or she will be considered to have made a transfer of the entire property that is subject to the gift tax (see Transfer of Certain Life Estates on page 4 of the instructions).

17 Election Out of QTIP Treatment of Annuities

□ < Check here if you elect under section 2523(f)(6) **NOT** to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). (See instructions.) Enter the item numbers (from Schedule A) for the annuities for which you are making this election **>**

SCHEDULE B Gifts From Prior Periods

If you answered "Yes" on line 11a of page 1, Part 1, see the instructions for completing Schedule B. If you answered "No," skip to the Tax Computation on page 1 (or Schedule C, if applicable).

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
	r periods (without adjustment for reduced specific			
2 Amount, if an	y, by which total specific exemption, line 1, column D, is	s more than \$30,000 .	2	
3 Total amount line 2). (Enter	of taxable gifts for prior periods (add amount, column here and on line 2 of the Tax Computation on page 1.)	E, line 1, and amou	nt, if any, on 3	

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

Form 709 (2000)

SCHEDULE C Computation of Generation-Skipping Transfer Tax

Note: Inter vivos direct skips that are completely excluded by the GST exemption must still be fully reported (including value and exemptions claimed) on Schedule C.

Part 1—Gen	eration-Skipping T	ransfers						
A Item No. (from Schedule Part 2, col. A)			C Split Gifts ter ½ of col. B) e instructions)	D Subtract from co	col. C	E Nontaxable portion of transfer	F Net Transfer (subtract col. E from col. D)	
1								
3								
6								
was required to (see the instruct must enter all o	ift splitting and your sp file a separate Form 7(ions for "Split Gifts"), y f the gifts shown on t 2, of your spouse's F	orm	plit gifts from use's Form 709 er item number)		spouse's Nontaxable		Net transfer (subtract col. E from col. D)	
709 here.		<u>S-</u>						
	ter the item number of it appears in column A	each S-						
your spouse's S	chedule A, Part 2. We	have S-						
	refix "S-" to distinguish umbers from your own	whon						
you complete co Part 3.	olumn A of Schedule C	, <u>S-</u>						
	each gift, enter the an	nount						
reported in colu your spouse's F	mn C, Schedule C, Par	t 1, of S-						
5 1	Exemption Recor	Ţ	ion 2631) and	d Section 2652(a	a)(3) Election			
				· · · ·				
Check box ►	numbers (from Sch	-		cial QTIP) election				
	m allowable exempt			, ,			1	
Ι Ινιαλιπιά			10115)				· ·	
2 Total ex	emption used for pe	riods before filir	ng this return .				2	
3 Exempti	on available for this	return (subtract	line 2 from lin	e1)			3	
4 Exempti	on claimed on this r	eturn (from Part	3, col. C total	below)			4	
5 Exempti	on allocated to tran	sfers not shown	on Part 3, be				5	
6 Add line	es 4 and 5						6	
·	ion available for futu	re transfers (sul	otract line 6 fro	om line 3)			7	
	Computation			_				
A Item No. (from Schedule C, Part 1)	B Net transfer (from Schedule C, Part 1, col. F)	C GST Exemption Allocated	D Divide col. C by col. B	E Inclusion Ratio (subtract col. D from 1.000)	F Maximum Esta Tax Rate	ate G Applicable Rate (multiply col. E by col. F)	H Generation-Skipping Transfer Tax (multiply col. B by col. G)	
1					55% (.55)			
2					55% (.55)			
3					55% (.55)			
4					55% (.55)			
5					55% (.55)			
					55% (.55)			
					55% (.55)			
					55% (.55)			
					55% (.55)			
					55% (.55)			
	on claimed. Enter							
here and on line 4, Part 2, above. May not exceed line 3, Total generation-skipping transfer tax. Enter here, on line 14 of Schedule A, Part 3, and on line 16 of the Tax Computation on								
	ot exceed line 3,					ax Computation on		
Part 2, above			page I					

