Part 1—General Information

money order here.

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

(Section 6019 of the Internal Revenue Code) (For gifts made during calendar year 2001)

Department of the Treasury See separate instructions. Internal Revenue Service Donor's first name and middle initial 2 Donor's last name 3 Donor's social security number 4 Address (number, street, and apartment number) 5 Legal residence (domicile) (county and state) 6 City, state, and ZIP code 7 Citizenship Yes No 8 9 If you received an extension of time to file this Form 709, check here 🕨 🔲 and attach the Form 4868, 2688, 2350, or extension letter . 10 Enter the total number of separate donees listed on Schedule A—count each person only once. 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 11b. If the answer to line 11a is "Yes," has your address changed since you last filed Form 709 (or 709-A)? . 11b 12 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 must sign the consent shown below. If the answer is "No," skip lines 13-18 and go to Schedule A.). 13 Name of consenting spouse 14 SSN 15 Were you married to one another during the entire calendar year? (see instructions) If the answer to 15 is "No," check whether in married indivorced or indi 16 Will a gift tax return for this calendar year be filed by your spouse? 17 18 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 I 1 Enter the amount from Schedule A, Part 3, line 15. 1 2 2 Enter the amount from Schedule B, line 3 3 3 Total taxable gifts (add lines 1 and 2) . . . . . 4 4 Tax computed on amount on line 3 (see Table for Computing Tax in separate instructions). 5 5 Tax computed on amount on line 2 (see Table for Computing Tax in separate instructions). 6 6 Balance (subtract line 5 from line 4) . . . . . . . 7 220,550 00 7 Maximum unified credit (nonresident aliens, see instructions) 8 8 Enter the unified credit against tax allowable for all prior periods (from Sch. B, line 1, col. C) . . Computation 9 9 10 Enter 20% (.20) of the amount allowed as a specific exemption for gifts made after September 8, 10 1976, and before January 1, 1977 (see instructions) . . . . . . 11 11 Balance (subtract line 10 from line 9) . . . . . . 12 12 Unified credit (enter the smaller of line 6 or line 11) [ax 13 13 Credit for foreign gift taxes (see instructions) 14 14 Total credits (add lines 12 and 13) Part 15 15 Balance (subtract line 14 from line 6) (do not enter less than zero) 16 16 Generation-skipping transfer taxes (from Schedule C, Part 3, col. H, Total) 17 17 18 18 Gift and generation-skipping transfer taxes prepaid with extension of time to file. 19 If line 18 is less than line 17, enter balance due (see instructions) . 19 20 If line 18 is greater than line 17, enter amount to be refunded . 20 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 Sign Here T

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tach		Signature of donor	Date	
At	Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed ►
		Firm's name (or		
		yours if self-employed), address, and ZIP code	Phone no.   (	)

Form 709 (2001) For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 12 of the separate instructions for this form. Cat. No. 16783M

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

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

B ☐ < 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.

A Item umber	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				

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       C         • Donee's name and address       Donor's adjusted         • 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		D Date of gift	E Value at date of gift			
1							
Total c	f Part 2 (add amounts from Part 2, column E)		<u> </u>	•			
Part 3	-Taxable Gift Reconciliation						
<b>1</b> T	otal value of gifts of donor (add totals from column E of Parts 1 and	2)	1				
2 (	Dne-half of itemsattrik	outable to spouse (see	instructions) 2				
<b>3</b> E	Balance (subtract line 2 from line 1)	3					
4 (	Sifts of spouse to be included (from Schedule A, Part 3, line 2 of spo	use's return—see insti	ructions) 4				
	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.						
<b>5</b> T	otal gifts (add lines 3 and 4)						
<b>6</b> T	otal annual exclusions for gifts listed on Schedule A (including line 4,	above) (see instructio	ons)				
<b>7</b> T	Total included amount of gifts (subtract line 6 from line 5)						
Deduc	tions (see instructions)	1 1					
	Gifts of interests to spouse for which a marital deduction will be claimed         In items						
	xclusions attributable to gifts on line 8						
	Aarital deduction—subtract line 9 from line 8						
	Charitable deduction, based on itemsless exclusio						
	otal deductions—add lines 10 and 11						
	Subtract line 12 from line 7	13					
	Generation-skipping transfer taxes payable with this Form 709 (from S	I. H, Total) . 14					
	axable gifts (add lines 13 and 14). Enter here and on line 1 of the Ta						

(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).

C	A Calendar year or calendar quarter see instructions)	<b>B</b> Internal Revenue office where prior return was filed	cr	C Amount of unified redit 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			
		eriods (without adjustment for reduced specific							
1	l otals for prior p exemption) .								
2	Amount, if any,								
3	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								
<i>(</i> ) -	Form 709 (2001)								

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

# 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—Generation-Skipping Transfers									
A Item No. (from Schedule Part 2, col. A)			C Split Gifts enter ½ of col. B) see instructions)	D Subtract from co	col. C		E Nontaxable ion of transfer		F Net Transfer (subtract col. E from col. D)
1									
2									
E									
6									
was required to (see the instruct must enter all of	ft splitting and your sp file a separate Form 7( ions for "Split Gifts"), y the gifts shown on t 2, of your spouse's F	09 /ou sp (ei	Split gifts from ouse's Form 709 nter item number)	Value inc from spo Form	ouse's		Nontaxable ion of transfer	Net transfer (subtract col. E from col. D)	
709 here.	t 2, of your spouse's r	S-							
gift in the order your spouse's S	ter the item number of it appears in column A chedule A, Part 2. We	have S-							
spouse's item n	refix "S-" to distinguish umbers from your own	when							
you complete co Part 3.	olumn A of Schedule C								
In column D, for	each gift, enter the an								
reported in colur your spouse's F	mn C, Schedule C, Par orm 709	rt 1, of 5-							
<u></u>	Exemption Recor	-	tion 2631) an	d Section 2652(a	a)(3) Electio	n			
				cial QTIP) election					
	numbers (from Sch	•							
	m allowable exempt							1	
	-								
2 Total ex	emption used for pe	eriods before fi	ing this return .					2	
3 Exempti	on available for this	return (subtrac	ct line 2 from lin	e1)				3	
4 Exempti	on claimed on this r	eturn (from Pa	rt 3, col. C tota	l, below)				4	
	on allocated to tran				ttach a Noti	ce of Al	location. (See	5	
6 Add line	s 4 and 5							6	
	on available for futu	ure transfers (s	ubtract line 6 fr	om line 3)				7	
	Computation			-				1	
A Item No. (from Schedule C, Part 1)	<b>B</b> Net transfer (from Schedule C, Part 1, col. F)	C GST Exemptior Allocated	Divide col. C by col. B	E Inclusion Ratio (subtract col. D from 1.000)	F Maximum E Tax Ra		<b>G</b> Applicable Rate (multiply col. E by col. F)		H eneration-Skipping Transfer Tax iply col. B by col. G)
1					55% (.5	55)		ļ	
2					55% (.5	5)			
3					55% (.5				
4					55% (.5				
5					55% (.5			+	
6					55% (.5			• • • • • • •	
					55% (.5 55% (.5			• • • • • • • •	
					55% (.5			+	
					55% (.5				
Total exemption	on claimed. Enter					, 1			
	line 4, Part 2,		Total gener	ation-skipping tra	ansfer tax. E	nter here	e, on line 14 of		
	ot exceed line 3,		Schedule A	, Part 3, and on li	ine 16 of the	e Tax Co	omputation on		
Part 2, above			page 1						<b>700</b> (2004)

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