Form **709**

Department of the Treasury Internal Revenue Service

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

(For gifts made during calendar year 2011) ► See instructions.

OMB No. 1545-0020

2011

	Donor's lirst name and middle initial		2 Donor's last name		3 Donor's soci	ai secu	rity numbe	: r		
	4 Address (number, street, and apartment number)					5 Legal resider	nce (dor	micile)		
	5 Legal f					3 Legal resider	ice (doi	riiolie)		
	6 City, state, and ZIP code 7 Citizenship (se							ructions)		
_		-,,,				(3		,		
ior	8	If the	donor died during the year, check here ►	and enter date of death					Yes	No
ıat	9		extended the time to file this Form 709, ch				,	··		
ĭ	10	•								
υĘ	112	11a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 11b .								
al	k	b If the answer to line 11a is "Yes," has your address changed since you last filed Form 709 (or 709-A)?								
General Information	12 Gifts by husband or wife to third parties. Do you consent to have the gifts (including generation-skippi								de	
ìer			u and by your spouse to third parties du				-		I	
-		instru	ctions.) (If the answer is "Yes," the follow	ing information must be furnish	ed and you	r spouse must	sign t	the conse	nt	
_		show	n below. If the answer is "No," skip lines	13–18 and go to Schedule A.)						
Part	13		of consenting spouse		14 SSN					
凸	15	Were	you married to one another during the enti	re calendar year? (see instruction	ns)					
	16			ed or 🗌 widowed/deceased, an	<u> </u>		,			
	17		gift tax return for this year be filed by your							
	18		ent of Spouse. I consent to have the gifts (and gered as made one-half by each of us. We are bo							lar year
			·	in aware of the joint and several habi	ity for tax cree	ited by the exect	ution of	tilis conse	11.	
	Con		pouse's signature ▶				Date	<u> </u>		
			nter the amount from Schedule A, Part 4, li				1			
			nter the amount from Schedule B, line 3				3			_
			Total taxable gifts. Add lines 1 and 2							-
			Tax computed on amount on line 3 (see <i>Table for Computing Gift Tax</i> in instructions)				4			-
			Tax computed on amount on line 2 (see <i>Table for Computing Gift Tax</i> in instructions)				5			-
	_						6			-
	ţ		Maximum unified credit (see instructions)				7 8			-
	ıta		Enter the unified credit against tax allowable for all prior periods (from Sch. B, line 1, col. C)							-
	ğ		Balance. Subtract line 8 from line 7. Do not enter less than zero							-
	Computation		976, and before January 1, 1977 (see instructions)							
	S		Balance. Subtract line 10 from line 9. Do not enter less than zero							
	Tax		Unified credit. Enter the smaller of line 6 or line 11				11 12			-
	7		Credit for foreign gift taxes (see instructions)				13			
			otal credits. Add lines 12 and 13							_
	Part		Balance. Subtract line 14 from line 6. Do not enter less than zero							
	-		Generation-skipping transfer taxes (from Schedule C, Part 3, col. H, Total)				15 16			
			Total tax. Add lines 15 and 16							
ř.			Gift and generation-skipping transfer taxes prepaid with extension of time to file							
ne										
der			, , , , , , , , , , , , , , , , , , , ,	19						
o		20 If	line 18 is greater than line 17, enter amour	nt to be refunded			20			İ
Jey L	Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than donor) is based on all									
nor	٠.		any knowledge.	complete. Declaration of preparer (of	ner than done	or) is based on a	all Intori	nation of v	nich prepa	rer nas
or money order here.	_	ign / ´							scuss this r	
Ж	He	re					with the preparer s (see instructions)?			
Attach check							Ļ			
Ö E			/ Signature of donor	T	Date					
ac	Pai	d	Print/Type preparer's name	Preparer's signature	[Date	Check	if	PTIN	
Atı	Pre	parer					self-er	mployed		
		e Only	Firm's name				Firm	n's EIN ►		
		, <u>,</u>	Firm's address ▶					Phone no.		

A Dess the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation. Ves No Check here if you elect under section 528(c)2(B) to treat any transfers made this year to a qualified 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) B Occasionated Date of gift Value at Valu	A Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation	SCH	EDULE A Computation of Taxable Gifts	(Includin	g transfers in t	rust) (se	e instructions	s)	
Separate and the properties of the properties o	A tem number of the distribution of the control of		•	<u> </u>	-			,	Yes No
Part 1 — Giffs Subject Only to Giff Tax. Giffs less political organization, medical, and educational exclusions, (see instructions) B Description of giff Health or an analysis of giffs and securities, give CUSIP no. Fleationship to donor (if any) Description of giff Health or an analysis of giffs and securities, give CUSIP no. Fleating the giffs securities, giffs that are currently subject to giffs tax and generation-skipping transfer tax. You must list the giffs in the giffs securities, gi	Syver 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) B Donee's rame and address Hattornship to doner of any) If the gift was of securities, give CUSIP no. If closely held entity, give EIN C D D D D D D D D D D D D								
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	Gifts made by spouse — complete only if you are splitting gifts with your spouse and he/she also made gifts								

Total of Part 3. Add amounts from Part 3, column H . . .

1 Total value of gifts of donor. Add totals from column H of Parts 1, 2, and 3	2								
3 Total included amount of gifts. Subtract line 2 from line 1 Deductions (see instructions) 4 Gifts of interests to spouse for which a marital deduction will be claimed, based on liem numbers 5 Exclusions attributable to gifts on line 4 5 Exclusions attributable to gifts on line 4 6 Marital deductions. Audit line 6 from line 4 7 Charitable deduction, based on rean nos. less exclusions 7 Total deductions. Audit lines 6 and 7 8 Total deductions. Audit lines 6 and 7 9 Subtract line 8 from line 3 10 Generation-skipping transfer taxes payable with this Form 709 from Schedule C, Part 3, cot H, Totals 10 11 Travable gifts. Audit lines 1 and 10. Either here and on page 1, Part 2 − Tax Computation, line 1 11 Travable gifts. Audit lines 1 and 10. Either here and on page 1, Part 2 − Tax Computation, line 1 11 Travable gifts. Audit lines 1 and 10. Either here and on page 1, Part 2 − Tax Computation, line 1 11 Travable gifts. Audit lines 1 and 10. Either here and on page 1, Part 2 − Tax Computation, line 1 11 Travable gifts. Audit lines 1 and 10. Either here and on page 1, Part 2 − Tax Computation, line 1 11 Travable gifts. Audit lines 1 and 10. Either here and on page 1, Part 2 − Tax Computation, line 1 11 Travable gifts. Audit lines 1 and 10. Either here and on page 1, Part 2 − Tax Computation on Schedule A, Part 4, line 4, then the downer shall be deemed to have made an election to 1 part as a deduction on Schedule A. Part 4, line 4, then the downer shall be deemed to have made an election to 1 part as a deduction on Schedule A. Part 4, line 4, then the downer shall be deemed to have made an election to 1 part as a deduction on Schedule A. Part 4, line 4, then the downer shall be deemed to have made an election to 1 part and 2 of Schedule A. I was considered to 1 part 2 of the traval of the fraction of the section 25230). It is a strate the OTIP election, the terminable interest property inches scalable of the fraction of the realth like and the section 25230 (Schedule A. Part 4, line 4, line 4, line 4, line 4, line 4		Total value of gifts of	donor. Add totals from column H	of Parts 1, 2, and 3			1		
A Gifts of interests to spouse for which a marital deduction will be claimed, based on learn numbers of Schedule A 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3	Total annual exclusion	s for gifts listed on line 1 (see ins	structions)			2		
d Giffs of interests to spouse for which a marital deduction will be claimed, based on leter numbers 5 Exclusions attributable to gifts on line 4	•	Total included amoun	t of gifts. Subtract line 2 from line	1			3		
on item numbers of Schedule A 4 4 6 6 6 7 6 6 6 7 6 6	Deduct	ions (see instructions)							
5 Exclusions attributable to gifts on line 4		•		·		1			
6 Martal deduction, Subtract line 5 from line 4		on item numbers		of Schedule A	4				
7 Charitable deductions, based on Internos. less exclusions 7 8 9 1 1 1 1 1 1 1 1 1			-				_		
8 Total deductions. Add lines 6 and 7							_		
9 Subtract line 8 from line 3 10 Generation-ekspiring transfer taxes payable with this Form 708 (from Schedule C, Part 3, col. H, Total) 11 Taxable gifts. Add lines 9 and 10, Enter here and on page 1, Part 2—Tax Computation, line 1 11 Taxable gifts. Add lines 9 and 10, Enter here and on page 1, Part 2—Tax Computation, line 1 11 Taxable gifts. Add lines 9 and 10, Enter here and on page 1, Part 2—Tax Computation, line 1 11 Taxable gifts. Add lines 9 and 10, Enter here and on page 1, Part 2—Tax Computation, line 1 11 Taxable gifts. Add lines 9 and 10, Enter here and on page 1, Part 2—Tax Computation, line 1 11 Taxable gifts. Add lines 9 and 10, Enter here and on page 1, Part 2—Tax Computation, line 1 11 Taxable gifts. Add lines 9 and 10, Enter here and on page 1, Part 2—Tax Computation, line 1 11 Taxable gifts. Add lines 9 and 10, Enter here and on page 1, Part 4, Line 4. 12 Taxable gifts of the trust (or other property) lines the report property) leaded as qualified terminable interest property under section 2523(f), and: 13 East bath the entire value of the trust (or other property) leadured on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property). The numerator of this fraction is equal to the total value of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property). The numerator of this fraction is equal to the total value of the trust (or other property). The numerator of this fraction is equal to the total value of the trust (or other property). The numerator of this fraction is equal to the total value of the trust (or other property). The numerator of this fraction of the								ļ	
10 Generation-skipping transfer taxes payable with this Form 709 (from Schedule C, Part 3, col. H, Total)									
Taxable gifts. Add lines 9 and 10. Enter here and on page 1, Part 2.—Tax Computation, line 4.) 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 lested on Schedule A, and b. The value of the trust (or other property) is lested on Schedule A, and b. The value of the trust (or other property) is lested on Schedule A, Part 4, line 4, 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 2533(f). If less than the entire value of the trust (or other property) that the donor has included in Parts 1 and 3 of Schedule A is entered as a deduction on the trust (or other property). The numerator of this fraction is equal to the property and the proper	-								
Terminable Interest (OTIP) Marital Deduction. (See instructions for Schedule A, Part 4, line 4.) 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 for other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4. 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 Parts 1 and 3 of Schedule A is entered as a deduction on line 4, the donor shall be considered to have made an election only as to a fraction of the trust (or other property). The rumerator of this fraction is equal to the amount of the fund of or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) the decided in Parts 1 and 3 of Schedule A, is entered as a deduction on line 4, the donor shall be considered to have made a transfer of beta decided on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) independent of the trust (or other property). The rumerator of this fraction is equal to the schedule A and of the trust (or other property) and the trust (or other property) independent of the trust (or other property). The rumerator of this fraction is equal to the trust (or other property) independent in the schedule A is expected to the schedule A and trust (or other property) independent in the schedule A and trust (or other property) independent in the schedule A and trust (or other property) independent in the schedule A and trust (or other property) in the schedule A and trust (or other property) in the schedule A and trust (or other property) in the schedule A and trust (or other property) in the schedule A and tru									
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 Schedule A, Part 4, line 4, 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 Parts 1 and 3 of Schedule A is entered as a deduction on line 4, 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 Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) and part 1 and 3 of Schedule A. If you make the QTIP election, the terminable interest property involved will be included in your spouse's gross setta to the total value of the trust (or other property) and the part 1 and 3 of Schedule A for the development of the trust (or other property) and the part 1 and 3 of Schedule A for the development of the trust (or other property) and the part 1 and 1 of 1 o		l axable gifts. Add lin	es 9 and 10. Enter here and on p	age 1, Part 2—Tax	Computation, li	ne 1	11		
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 Schedule A, Part 4, line 4, 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). It less than the entire value of the trust (or other property) that the donor shall be deemed on schedule A is entered as a deduction on line 4, 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) is the numerator of this fraction is equal to the amount of the trust (or other property). The numerator of this fraction is equal to the trust (or other property) is the numerator of this fraction is equal to the value of the trust (or other property) is the numerator of this fraction is equal to the property in the amount of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) is the numerator of this fraction is equal to the property in the amount of the trust (or other property). The numerator of this fraction is equal to the property in the numerator of this fraction is equal to the trust (or other property). The numerator of this fraction is equal to the trust (or other property). The numerator of this fraction is equal to the rust (or other property). The numerator of this fraction is equal to the property in the trust (or other property) in the trust (or other property). The numerator of the trust (or other property) in the property in the pro		, ,	· ·	· ·					
b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4, then the donor shall be deemed to have made an election to have such trust (or other property) theated 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 Parts 1 and 3 of Schedule A; 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 Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) that is of Schedule A and value of the trust (or other series) of Schedule A (and the value of the trust (or other series) 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 Received From Spouse in the instructions. 12 Election Out of QTIP Treatment of Annuities 4 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). See instructions for recalculation of the column C am	If a trus	t (or other property) me	eets the requirements of qualified	I terminable interest	property under	section 2523(f), a	nd:		
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 Parts 1 and 3 of Schedule A is entered as a deduction on line 4, the donor shall be considered to have made an election only as to a fraction of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) deducted on Schedule A. Part 4, line 6. The denominator is equal to the total value of the trust (or other property) deducted on Schedule A. If your make the QTIP election, the terminable interest property involved will be included in your spouses gross estate upon his or her death (section 2041). See instructions for line 4 of Schedule A. If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, he or Spouse in the instructions. 12 Election Out of QTIP Treatment of Annuities 4 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 P SCHEDULE Gifts From Prior Periods	a. The	e trust (or other proper	ty) is listed on Schedule A, and						
If you make the QTIP election, the terminable interest property involved will be included in your spouse's gross estate upon his or her death (section 2044). See instructions for line 4 of Schedule A. 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 <i>Transfer of Certain Life Estates Received From Spouse</i> in the instructions. 12 Election Out of QTIP Treatment of Annuities 13	then the section If less th 4, the d the amo	e donor shall be deeme 2523(f). nan the entire value of onor shall be consider ount of the trust (or oth	the trust (or other property) that the trust (or other property) that the to have made an election only er property) deducted on Schedu	ave such trust (or ot the donor has included the as to a fraction of the	her property) tro led in Parts 1 ar he trust (or othe	eated as qualified and 3 of Schedule are property). The r	terminabl A is entere	ed as a deduction of this fraction is	on line equal to
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). See instructions for recalculation of the column C amounts. Attach calculations. 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 F Amount of specific exemption for prior periods ending before January 1, 1977 I Totals for prior periods	she will Spouse 12 E repo	be considered to have in the instructions. lection Out of QTIP T I Check here if you electorted on Schedule A a	reatment of Annuities of under section 2523(f)(6) not to and would otherwise be treated as	pperty that is subject treat as qualified te s qualified terminabl	t to the gift tax. rminable interes e interest prope	See Transfer of C	ertain Life nt and sur 2523(f). S	e Estates Received rvivor annuities that see instructions. E	d From
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). See instructions for recalculation of the column C amounts. Attach calculations. 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 Amount of specific exemption for prior periods ending before January 1, 1977 1 Totals for prior periods				,	election -				
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2 Amount, if any, by which total specific exemption, line 1, column D is more than \$30,000	If you a	nswered "Yes" on lin	e 11a of page 1, Part 1, see the		ompleting Sch	edule B. If you ar	swered "	'No," skip to the	Гах
2 Amount, if any, by which total specific exemption, line 1, column D is more than \$30,000	If you a Compu	nswered "Yes" on lintation on page 1 (or \$ A dar year or dar quarter	e 11a of page 1, Part 1, see the Schedule C, if applicable). See i B Internal Revenue office	nstructions for red	ompleting Sche alculation of the C Amount of unificedit against gift for periods after	edule B. If you are column C amount of tax exemption periods end	specific for prior ng before	'No," skip to the ach calculations E Amount o	Гах
Total amount of taxable gifts for prior periods. Add amount on line 1, column E and amount, if any, on line 2.	Calen calen (see in	nswered "Yes" on lintation on page 1 (or \$ A dar year or dar quarter instructions)	e 11a of page 1, Part 1, see the Schedule C, if applicable). See in Burnal Revenue office where prior return was filed	nstructions for rec	ompleting Sche alculation of the C Amount of unificedit against gift for periods after	edule B. If you are column C amount of tax exemption periods end	specific for prior ng before	'No," skip to the ach calculations E Amount o	Гах
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Form 709 (2011) **Computation of Generation-Skipping Transfer Tax** SCHEDULE C 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 C В Item No. Value (from Schedule A, Nontaxable Net Transfer (subtract (from Schedule A, Part 2, col. H) portion of transfer col. C from col. B) Part 2, col. A) Gifts made by spouse (for gift splitting only) Part 2—GST Exemption Reconciliation (Section 2631) and Section 2652(a)(3) Election Check here ► ☐ if you are making a section 2652(a)(3) (special QTIP) election (see instructions) Enter the item numbers from Schedule A of the gifts for which you are making this election ▶ 1 Maximum allowable exemption (see instructions) 1 2 Total exemption used for periods before filing this return 2 Exemption available for this return. Subtract line 2 from line 1 . 3 3 Exemption claimed on this return from Part 3, column C total, below . 4 4 5 Automatic allocation of exemption to transfers reported on Schedule A, Part 3 (see instructions) 5 Exemption allocated to transfers not shown on line 4 or 5, above. You must attach a "Notice of Allocation." (see instructions) . . . 6 7 Exemption available for future transfers. Subtract line 7 from line 3 8 8 Part 3—Tax Computation G С D Net transfer Applicable Rate Generation-Skipping Item No. Inclusion Ratio **GST Exemption** Divide col. C Maximum Estate (from Schedule (from Schedule C, (Subtract col. D (multiply col. E Transfer Tax Tax Rate Allocated by col. B (multiply col. B by col. G) C, Part 1) Part 1, col. D) from 1.000) by col. F) Gifts made by spouse (for gift splitting only) Total exemption claimed. Enter

Total generation-skipping transfer tax. Enter here; on page 3,

Schedule A, Part 4, line 10; and on page 1, Part 2-Tax

Computation, line 16

here and on Part 2, line 4, above.

May not exceed Part 2, line 3,