

# Generation-Skipping Transfer Tax Return For Distributions

Department of the Treasury  
Internal Revenue Service

For calendar year .....

*Attach a copy of all Forms 706-GS(D-1) to this return.*

## Part I General Information

1a Name of skip person distributee	1b Social security number of individual distributee (see instructions)
2a Name and title of person filing return (if different from 1a, see instructions)	1c Employer identification number of trust distributee (see instructions)
2b Address of distributee or person filing return (see instructions) (number and street or P.O. box; city, town, or post office; state; and ZIP code)	

## Part II Distributions

a Trust EIN (from line 2a, Form 706-GS(D-1))	b Item no. (from line 3, column a, Form 706-GS(D-1))	c Amount of Transfer (from Tentative transfer, line 3, column f, Form 706-GS(D-1))
<b>3</b> Total transfers (add amounts in column c)		<b>3</b>

## Part III Tax Computation

4 Adjusted allowable expenses (see instructions)		<b>4</b>	
5 Taxable amount (subtract line 4 from line 3)		<b>5</b>	
6 Maximum Federal estate tax rate (see instructions)		<b>6</b>	%
7 Gross GST tax (multiply line 5 by line 6)		<b>7</b>	
8 Creditable state GST tax (if any)	<b>8</b>		
9 Multiply line 7 by 5% (.05)	<b>9</b>		
10 Allowable credit (enter the smaller of line 8 or line 9)		<b>10</b>	
11 Net GST tax (subtract line 10 from line 7)		<b>11</b>	
12 Payment, if any, made with Form 2758		<b>12</b>	
13 <b>TAX DUE</b> —if line 11 is larger than line 12, enter amount owed <i>(Make the check payable to the United States Treasury.)</i>		<b>13</b>	
14 <b>Overpayment</b> —if line 12 is larger than line 11, enter amount to be refunded		<b>14</b>	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than taxpayer is based on all information of which preparer has any knowledge.

**Please  
Sign  
Here**

Signature of taxpayer or person filing on behalf of taxpayer \_\_\_\_\_ Date \_\_\_\_\_

**Paid  
Preparer's  
Use Only**

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_  
Firm's name (or yours if self-employed) and address \_\_\_\_\_ ZIP code \_\_\_\_\_