## Form **709**

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

OMB No. 1545-0020

2013

Department of the Treasury Internal Revenue Service ▶ Information about Form 709 and its separate instructions is at www.irs.gov/form709.

(For gifts made during calendar year 2013) ► See instructions.

	<b>1</b> D	1 Donor's first name and middle initial			2 Donor's last name	3	3 Donor's social security number							
	4 A	Address (number, street, and apartment number) 5 Legal residen							nce (domicile)					
	<b>6</b> C	City or town, state or province, country, and ZIP or foreign postal code 7 Citizenship								o (see instructions)				
ے	8	ı	f the	donor died during the year, check here ▶	,		Yes	No						
임	9													
na	10													
nformation		<ul> <li>Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 11b</li> <li>Has your address changed since you last filed Form 709 (or 709-A)?</li></ul>												
General Inf	12			ifts by husband or wife to third parties. Do you consent to have the gifts (including generation-skipping transfers) made										
e				by and by your spouse to third parties during the calendar year considered as made one-half by each of you? (see										
e		i	nstru	ctions.) (If the answer is "Yes," the follow	ing information must be furnished a	and your s	spouse mus	t sign	the conse	ent				
5		5	showr	below. If the answer is "No," skip lines	13–18.)									
	13	1	Name	of consenting spouse	14	SSN								
Part	15	١	Vere	you married to one another during the enti	re calendar year? (see instructions)			·						
يق	16				ed or widowed/deceased, and giv									
	17	١	Will a	gift tax return for this year be filed by your	spouse? (If "Yes," mail both returns i	in the sam	ne envelope.	)						
	18	(	Conse	nt of Spouse. I consent to have the gifts (and g	generation-skipping transfers) made by m	ne and by n	ny spouse to	third pa	arties during	g the calend	lar year			
		C	consid	ered as made one-half by each of us. We are bot	th aware of the joint and several liability for	r tax create	ed by the exec	ution of	this conse	ent.				
ļ	Cor			oouse's signature ▶				Date						
	19			you applied a DSUE amount received from										
ł				f "Yes," complete Schedule C						•				
		1		nter the amount from Schedule A, Part 4, lin				1						
	_	2	·				2							
			Total taxable gifts. Add lines 1 and 2			3								
						4								
		5		ax computed on amount on line 2 (see Tabi	<i>le for Computing Gift Tax</i> in instruction	ons) .		5						
		6	Balance. Subtract line 5 from line 4			6								
	Computation	7		oplicable credit amount. If donor has DSI om Schedule C, line 4; otherwise, see instru	•			7						
	둳	8	Er	nter the applicable credit against tax allowa	able for all prior periods (from Sch. B,	, line 1, co	ol. C) .	8						
	Ē	9	Balance. Subtract line 8 from line 7. Do not enter less than zero					9						
		10	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)											
	Tax	11	В	alance. Subtract line 10 from line 9. Do not	enter less than zero			11						
	2	12	Aı	oplicable credit. Enter the smaller of line 6	or line 11			12						
		13												
	Part	14	To	otal credits. Add lines 12 and 13				14						
		15	В	alance. Subtract line 14 from line 6. Do not	enter less than zero			15						
		16	G	eneration-skipping transfer taxes (from Sch	nedule D, Part 3, col. H, Total)			16						
ere e		17	8 Gift and generation-skipping transfer taxes prepaid with extension of time to file											
Ĕ		18												
g		19												
ō		20 If line 18 is greater than line 17, enter amount to be refunded												
je J				Under penalties of perjury, I declare that I have knowledge and belief, it is true, correct, and contact the contact is true, correct, and contact is true, correct, and contact is true.	e examined this return, including any acc	companying	schedules ar	nd state	ements, and	d to the bes	t of my			
<u> </u>	٥.			any knowledge.	omplete. Declaration of preparer (other ti	inan donor)	is based on	all IIIIOI	mation or	willeri prepa	ilei ilas			
ב	Si	_								liscuss this r				
×	He	ere								arer shown b ns)? <b>\ Yes</b>				
cneck or money order nere								Ľ		٠. ت				
- 1				Signature of donor		Date								
Attach	Pa	id		Print/Type preparer's name	Preparer's signature	Da	te		k if	PTIN				
₹	Pre	ера	rer					Ч—	mployed					
	Us	e O	nly	Firm's name ►					n's EIN ▶					
				Firm's address ▶				Pho	ne no.					

SCHE	EDULE A Computation of Taxable Gifts (	ncludin	g transfers in t	rust) (se	e instructions	s)	
A Doe	es the value of any item listed on Schedule A reflect any va	luation d	iscount? If "Yes,"	attach exp	lanation		Yes 🗌 No 🗌
	◆ Check here if you elect under section 529(c)(2)(B) to tree 5-year period beginning this year. See instructions. Attacl			year to a c	ualified tuition p	orogram as made	ratably over a
	- Gifts Subject Only to Gift Tax. Gifts less political org			ducationa	l evelusions (s	ee instructions)	
A Item number	B Donee's name and address Relationship to donor (if any) Description of gift If the gift was of securities, give CUSIP no. If closely held entity, give EIN	C	D  Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
Gifts ma	ade by spouse — complete <b>only</b> if you are splitting gifts	s with yo	ur spouse and he	/she also	made gifts.		
	f Part 1. Add amounts from Part 1, column H – Direct Skips. Gifts that are direct skips and are subject.		th gift tax and ge			▶	list the gifts in
chronol	ogical order.						
A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(b) election out	<b>D</b> Donor's adjusted basis of gift	<b>E</b> Date of gift	<b>F</b> Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
Gifts ma	ade by spouse — complete <b>only</b> if you are splitting gifts	s with yo	ur spouse and he	/she also	made gifts.		
			.,		5		
	f Part 2. Add amounts from Part 2, column H						
	<ul> <li>Indirect Skips. Gifts to trusts that are currently subject these gifts in chronological order.</li> </ul>	ect to gr	π tax and may la	ter be sui	oject to genera	tion-skipping tr	anster tax. You
A Item number	Donee's name and address     Relationship to donor (if any)     Description of gift     If the gift was of securities, give CUSIP no.     If closely held entity, give EIN	C 2632(c) election	<b>D</b> Donor's adjusted basis of gift	<b>E</b> Date of gift	<b>F</b> Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
Cifto m	 ade by spouse — <i>complete <b>only</b> if you are splitting gift</i> :		ur angues and ha	/sho also	mada gifta		
ants m	ade by spouse —complete <b>only</b> if you are splitting glitt 	villi yo	ui spouse and ne	JOINE AISO	mau <del>e</del> giits.		
		+					
Total o	f Part 3. Add amounts from Part 3, column H	<del>'</del>	<u> </u>			•	

Form 70	9 (2013)										Page <b>3</b>
Part 4-	-Taxable Gift	Reconciliation									
1	Total value of g	gifts of donor. Add totals from	column H of Parts 1, 2	2, and	3				1		
2	? Total annual exclusions for gifts listed on line 1 (see instructions)										
3	Total included	amount of gifts. Subtract line	2 from line 1						3		
Deduct	t <b>ions</b> (see instru	ictions)									
4	Gifts of interes	ts to spouse for which a marita	al deduction will be cla	aimed	, based						
	on item numbers of Schedule A 4										
5	Exclusions attr	ibutable to gifts on line 4 .				5					
6	Marital deduction. Subtract line 5 from line 4										
7		uction, based on item nos									
8		ns. Add lines 6 and 7							8		
9	Subtract line 8								9		
10		pping transfer taxes payable v	,						10		
	l axable gifts.	Add lines 9 and 10. Enter here	and on page 1, Part	2—1a	x Comput	ation, line	1		11		
	•	QTIP) Marital Deduction. (see				,					
		erty) meets the requirements o	·	intere	st propert	/ under s	ection 2520	3(f), and:			
a. The	e trust (or other	property) is listed on Schedule	e A, and								
then the section	e donor shall be 2523(f).	ust (or other property) is enter deemed to have made an ele alleled to the trust (or other properties).	ction to have such tru	st (or	other prop	erty) trea	ted as qual	ified ten	minabl		,
4, the d the amo	lonor shall be co ount of the trust y) listed in Parts	onsidered to have made an ele (or other property) deducted of a 1 and 3 of Schedule A.	ection only as to a fraction Schedule A, Part 4	tion o , line 6	f the trust 3. The den	or other ominator	property). <sup>-</sup> is equal to	The num the tota	erator I value	of this fraction of the trust (or	is equal to other
2044). S she will	See instructions	lection, the terminable interest for line 4 of Schedule A. If you to have made a transfer of the ons.	ır spouse disposes (b	y gift	or otherwis	se) of all c	r part of th	e qualify	ing life	e income intere	st, he or
		QTIP Treatment of Annuities you elect under section 2523(f)	(6) <b>not</b> to treat as gua	lified :	terminable	interest	oronerty ar	w joint a	nd eur	vivor appuities	that are
		ule A and would otherwise be									
•		Schedule A for the annuities t	•				, ander see	2011 202	-0(1). 0		. Littor tilo
			,	Ü							
SCH	EDULE B	Gifts From Prior Perio	ds								
Tax C	omputation or	s," on line 11a of page 1, P n page 1 (or Schedules C o he column C amounts. Att	r D, if applicable). C								
calen	A ndar year or ndar quarter nstructions)	<b>B</b> Internal Reven where prior retur			credit (ur agains for per	C of applicab of applicab of applicab of affect credi of gift tax of after of 31, 1970	exem	<b>D</b> unt of spe ption for s ending b uary 1, 19	prior pefore	<b>E</b> Amour taxable	
1	Totals for prior	periods		1							
2 3	Total amount of	by which total specific exemp of taxable gifts for prior periods on page 1, Part 2—Tax Comp	s. Add amount on line	1, co	lumn E an	d amount	, if any, on	line 2.	3		

Form 709 (2013) Page **4** 

Provide the following inforbefore beginning Schedul		OSUE amount and	applicable	credit re	eceived from pr	ior spou	ses. C	Complet	e Schedule	e A
Name of Deceased Spo	A Based Spouse (dates of death after ecember 31, 2010 only)		Portability Election Made?		If "Yes," DSUE Amount Receive from Spouse	ved by Donor to Lifetime		Lifetime rent and	F Date of Gift(s) (enter as mm/dd/yy for Part 1 and as yyyy for Part 2)	
Part 1—DSUE RECE	VED FROM LAST DE	CEASED SPO	Yes USE	No						
Part 2—DSUE RECE	IVED FROM PREDEC	EASED SPOU	SE(S)							
ruit 2 Boot Heori			J_(0)							
тс	DTAL (for all DSUE amounts	s applied for Part 1	and Part 2)							
1 Donor's basic exclu	usion amount (see instruction	ons)					1			
	·									
	n amount in line 3 (See <i>Tal</i>	olo for Computing	 Gift Tay in :	 the instru	 otions) Entor h	· ·	3			
on line 7, Part 2—T	,	· · · · ·					4			
SCHEDULE D Con	<u> </u>									_
<b>Note.</b> Inter vivos direct sk exemptions claimed) on S		cluded by the GS	T exemption	on must s	till be fully repo	orted (ind	luding	g value	and	
Part 1—Generation-Skip	ping Transfers									
A Item No. (from Schedule A, Part 2, col. A)	<b>B</b> Value (from Schedul Part 2, col. H)	e A,		<b>C</b> lontaxable on of Trans	sfer			<b>D</b> Fransfer (s		
Gifts made by spouse (fo	r gift splitting only)									
Since made by operate (10	. g opiitii ig oi iiy)									
										·

Form 709 (2013) Page **5** 

Part 2-	-GST E	xemption Reconc	iliation (Section	n 2631) and Se	ection 2652(a)(3)	Election					
Check h	ere ► [	if you are makin	g a section 2652	(a)(3) (special Q	TIP) election (see i	nstructions)					
Enter th	e item nı	umbers from Schedu	ule A of the gifts	for which you ar	e making this elec	tion ►					
1	1										
2	2 Total exemption used for periods before filing this return										
_											
3	Exempti	3									
4	Evomoti	4									
7	Lxempti	on claimed on this r	etuiri iroini i ait c	, column o tota	i, below			7			
5	Automat	tic allocation of exen	nption to transfe	rs reported on S	Schedule A. Part 3	(see instructions) .		5			
		on allocated to tran	•	•	· ·	` ,					
	(see inst	ructions)						6			
7	Add line	s 4, 5, and 6						7			
	•	on available for futu	re transfers. Sub	tract line 7 from	line 3	<u> </u>		8			
		omputation						1			
Item (from S	No. chedule art 1)	B Net Transfer (from Schedule D, Part 1, col. D)	C GST Exemption Allocated	<b>D</b> Divide col. C by col. B	E Inclusion Ratio (Subtract col. D from 1.000)	<b>F</b> Maximum Estate Tax Rate	<b>G</b> Applicable Rate (multiply col. E by col. F)		H eration-Skipping Transfer Tax oly col. B by col. G)		
Gifte	made by	spouse (for gift spli	tting only)								
GIITO I	nade by	spouse (for gift spir	ing only)								
		n claimed. Enter t 2, line 4, above.		Total genera	tion-skipping tra	<b>nsfer tax.</b> Enter l	nere: on page 3.				
		d Part 2, line 3,		Schedule A,	Part 4, line 10	); and on page	1, Part 2-Tax				
above				Computation,	line 16						
/14		needed attach ada	litianal atatamant	to 1					Form 700 (2012)		