-orm 709

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

(Section 6019 of the Internal Revenue Code) (For gifts made during calendar year 1999)

OMB No. 1545-0020

1999

Department of the Treasury Internal Revenue Service

► See separate instructions. For Privacy Act Notice, see the Instructions for Form 1040.

	1	Dono	r's first name and middle initial	s social security number							
	_					Legal residence (domicile) (county and state)					
	4	Address (number, street, and apartment number) 5 Legal					residence (domicile) (county and state)				
	6	City	state, and ZIP code		7 Citizensh	zonshin					
_	Ŭ	Oity,	state, and 211 code		, Ollizonsi	P					
0		ı£	the depart died during the year about here	▶ ☐ and enter date of death				Yes	No		
Jat	9			709, check here ► □ and attach the Form 48							
Ĭ	10			red on Schedule A—count each person only		JU, UI EXI	ension letter				
ĭ	11		·			t complet	a lina 11h				
General Information		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 111b If the answer to line 11a is "Yes," has your address changed since you last filed Form 709 (or 709-A)?									
Jer L	12	. Gi	ing trans	fers) made							
je		12 Gifts by husband or wife to third parties.—Do you consent to have the gifts (including generation-skipping transfers) m by you and by your spouse to third parties during the calendar year considered as made one-half by each of you?									
				ving information must be furnished and your							
-		shown below. If the answer is "No," skip lines 13-18 and go to Schedule A.)									
Part 1-	13		ame of consenting spouse	14 SSN							
<u>.</u>	15		ere you married to one another during the e		<u></u>						
	16		the answer to 15 is "No," check whether ma								
	17		ill a gift tax return for this calendar year be f								
	18	co	onsent of Spouse—I consent to have the gifts (and insidered as made one-half by each of us. We are	generation-skipping transfers) made by me and by both aware of the joint and several liability for tax	y my spouse created by th	to third pa ne executi	rties during the on of this cons	ecalend ent.	ar year		
	<u> </u>			•							
_			ing spouse's signature ▶	U. 45		Date ▶					
		1		line 15		2					
		2	Enter the amount from Schedule B, line 3	3							
		3	Total taxable gifts (add lines 1 and 2) . Tax computed on amount on line 3 (see Ta	4							
		4	•	5							
		6	Tax computed on another or line 2 (see Table for Computing Tax in Separate instructions).								
		7	Submice (submice in or normalized)						00		
	ion	8	/ Maximum difficult discrete d								
		9	Enter the drimed dealt against tax anowable for an prior periods (from sen. 2, line 1, eoi. 6).								
	tat	10		a specific exemption for gifts made after Se							
	Computation	10		ructions)		10					
		11				11					
		12		line 11)		12					
	·Tax	13		s)		13					
	Ш				-						
	7	14	Total credits (add lines 12 and 13)		14						
	Part	15	Balance (subtract line 14 from line 6) (do no	ot enter less than zero)		15					
e.	_	16	Generation-skipping transfer taxes (from Sc	chedule C, Part 3, col. H, Total)		16					
Jer											
er		17	Total tax (add lines 15 and 16)			17					
ğ		18	Gift and generation-skipping transfer taxes	18							
کر											
ouc		19	If line 18 is less than line 17, enter BALANO	CE DUE (see instructions)		19					
or money order here.		20	If line 10 is greater than line 17, optor AMO	UNIT TO DE DEFLINDED							
		20 If line 18 is greater than line 17, enter AMOUNT TO BE REFUNDED									
엉	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.										
ਤੱ	Donor's signature ► Date ►										
ਨ											
Attach check			s signature an donor) 🕨			Date ►					
٧	•		s address								
			an donor) >								

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	EDULE A Computation of Taxable Gifts (Including	g Transfers in Trus	;t)		. 3.	_
	es the value of any item listed on Schedule A reflect any valuation di		•	structions	Yes 🗌 No	T
в	◆ Check here if you elect under section 529(c)(2)(B) to treat any transply over a 5-year period beginning this year. See instructions. Attact	nsfers made this year			program as made	
Part 1-	-Gifts Subject Only to Gift Tax. Gifts less political organization	n, medical, and educa	tional exclusion	s—see in	structions	
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 identifying number and attach a copy of the trust instrument 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						
T. I. I.	(Dod 1 (village vilage political vilage p					
	f Part 1 (add amounts from Part 1, column E)	<u> </u>	<u> </u>	<u> </u>		_
in chro	—Gifts That are Direct Skips and are Subject to Both Gift Tax a enological order. Gifts less political organization, medical, and edu e subject only to the GST tax at this time as the result of the termi	ucational exclusions—	see instructions	. (Also list	t here direct skips	
A Item number	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 identifying number and attach a copy of the trust instrument 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 o	f Part 2 (add amounts from Part 2, column E)			>		
Part 3-	-Taxable Gift Reconciliation					
1 T	otal value of gifts of donor (add totals from column E of Parts 1 and	2)		1		
	one-half of itemsattrit	•		2		_
	alance (subtract line 2 from line 1)			3		
If	iffts of spouse to be included (from Schedule A, Part 3, line 2 of spo any of the gifts included on this line are also subject to the gene ere and enter those gifts also on Schedule C, Part 1.			4		
5 T	otal gifts (add lines 3 and 4)			5		
6 T	otal annual exclusions for gifts listed on Schedule A (including line 4	, above) (see instruction	ons)	6		_
	otal included amount of gifts (subtract line 6 from line 5)			7		
	tions (see instructions)	1 1				
0	iffts of interests to spouse for which a marital deduction will be claime n items of Schedule A	8				
	xclusions attributable to gifts on line 8					
	Marital deduction—subtract line 9 from line 8					
	haritable deduction, based on itemsless exclusion otal deductions—add lines 10 and 11			12		
	ubtract line 12 from line 7			13		

14

Generation-skipping transfer taxes payable with this Form 709 (from Schedule C, Part 3, col. H, Total) .

Taxable gifts (add lines 13 and 14). Enter here and on line 1 of the Tax Computation on page 1

14

15

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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 3 of the instructions).

17	Election	Out of	QTIP	Treatment	of	Annuities
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☐ 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).

Computation on page 1 (or Schedule C, if applicable).										
(A B B Amount of unified credit against gift tax for periods after pecember 31, 1976				Amount of spec exemption for p periods ending be January 1, 197	rior efore	E Amount of taxable gifts			
1	Totals for prior p	eriods (without adjustment for reduced specific	1							
2	Amount, if any,		2							
3	Total amount of	nt, if any, on								
	line 2). (Enter he	3								

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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 B Value (from Schedule A, Part 2, col. A) Part 2, col. E)			C Split Gifts er ½ of col. B) e instructions)	D Subtract from co		E Nontaxable portion of transfer	F Net Transfer (subtract col. E from col. D)		
1									
2									
4									
5									
(see the instructions for "Split Gifts"), you must enter all of the gifts shown on			plit gifts from Value included use's Form 709 from spouse's er item number) Form 709		ouse's	Nontaxable portion of transfer	Net transfer (subtract col. E from col. D)		
709 here.	2, of your spouse's Fo	S							
	er the item number of	each S-					-		
	t appears in column A chedule A, Part 2. We I	have S-							
preprinted the pre	efix "S-" to distinguish	your S-							
	mbers from your own lumn A of Schedule C,								
Part 3.	1 '6' 1 11	S-							
reported in colum	each gift, enter the am nn C, Schedule C, Part	nount t 1, of							
your spouse's Fo	rm 709.	S-							
Part 2—GST I	Exemption Recon	ciliation (Sect	ion 2631) and	d Section 2652(a)(3) Election				
Check box ►	if you are ma	king a section 2	2652(a)(3) (spe	cial QTIP) election	(see instructions)			
Enter the item	numbers (from Sche	edule A) of the g	gifts for which	you are making th	nis election >				
1 Maximum	n allowable exempti	on (see instructi	ons)				1		
	•								
2 Total exe	mption used for per	riods before filin	g this return .				2		
3 Exemption	on available for this	return (subtract	line 2 from lin	e 1)			3		
4 Exemption	on claimed on this re	aturn (from Dart	3 col C total	helow)			4		
•	on allocated to trans								
•	ns.)				itacii a Notice oi	Allocation. (See	5		
instructio	113.)								
6 Add lines	3 4 and 5						6		
7 Exemption	on available for futu	re transfers (sub	otract line 6 fro	om line 3)			7		
Part 3—Tax C	Computation	,		•			1		
A Item No. (from Schedule	B Net transfer (from Schedule C,	C GST Exemption Allocated	D Divide col. C by col. B	E Inclusion Ratio (subtract col. D	F Maximum Estate Tax Rate	(multiply col. E	H Generation-Skipping Transfer Tax		
C, Part 1)	Part 1, col. F)		.,	from 1.000)		by col. F)	(multiply col. B by col. G)		
1					55% (.55)				
2					55% (.55)				
3					55% (.55)				
4					55% (.55)				
5					55% (.55)				
6					55% (.55)				
					55% (.55)				
					55% (.55)				
					55% (.55)				
					55% (.55)				
Total exemption	n claimed. Enter								
here and on	line 4, Part 2,		Total gener	ation-skipping tra	ansfer tax . Enter l	nere, on line 14 of			
above. May not exceed line 3, Schedule A, Part 3, and on line 16 of the Tax Computation on									
Part 2, above			page 1						