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

(Section 6019 of the Internal Revenue Code) (For gifts made during calendar year 2002)

2002

			the Treasury ie Service		See separate instructions.				JUZ	
	1	Donc	or's first name	and middle initial	2 Donor's last name	3 Donor's	social secur	ity number		
	4	4 Address (number, street, and apartment number) 5 Legal reside					sidence (dom	dence (domicile) (county and state)		
1—General Information	6	City,	state, and ZIF	° code		7 Citizensh	nip			
		 8 If the donor died during the year, check here ► □ and enter date of death				i0, or extensio	on letter .	Yes I	Vo	
		11a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If the answer is "No," do not file answer to line 11a is "Yes," has your address changed since you last filed Form 709 (or 709-A)?								
	12 Gifts by husband or wife to third parties.—Do you consent to have the gifts (including generation- by you and by your spouse to third parties during the calendar year considered as made one-hi instructions.) (If the answer is "Yes," the following information must be furnished and your spous shown below. If the answer is "No," skip lines 13–18 and go to Schedule A.).				one-half by spouse mu	each of yo st sign the	u? (See consent			
Part	13	8 N	ame of cons	enting spouse	14 SSN					
≏∣	15	5 W	lere you mar	ried to one another during the e	ntire calendar year? (see instructions)					
	16	5 lf	the answer to	15 is "No," check whether	rried 🗌 divorced or 🗌 widowed, and give d	ate (see instru	ictions) 🕨			
	17	3 Co co	onsent of Spo onsidered as n	nade one-half by each of us. We are	iled by your spouse? I generation-skipping transfers) made by me and b both aware of the joint and several liability for tax	v mv spouse	to third partie ne execution	s during the of this conse	calendar ent.	yea
		onsen	ting spouse's	-			Date ►			
		1 2 3 4	Enter the a Total taxab	mount from Schedule B, line 3 le gifts (add lines 1 and 2)	line 15	 	1 2 3 4			
		5			ble for Computing Tax in separate instruction		5			
			-				6			
		6						345,8)0
	Computation	7			,		7 8	343,0		0
		8		-	e for all prior periods (from Sch. B, line 1, c		9			
		9	•				7			
	d	10			a specific exemption for gifts made after Se	•	10			
	Ĕ			=	ructions)		10			
	0	11								
	Tax (12			line 11)		12			
	Т	13	Credit for f	oreign gift taxes (see instructions	5)		13			
	t 2	14	Total credit	ts (add lines 12 and 13)			14			
	Part	15	Balance (su	ubtract line 14 from line 6) (do no	ot enter less than zero)		15			
	Δ	16	Generation	-skipping transfer taxes (from Sc	chedule C, Part 3, col. H, Total)		16			
here.		17	Total tax (a	Idd lines 15 and 16)			17			
rder		18	Gift and ge	Gift and generation-skipping transfer taxes prepaid with extension of time to file						
ney o		19	If line 18 is	less than line 17, enter balance	e due (see instructions)		19			
Ĕ		20	If line 18 is	greater than line 17, enter amo	unt to be refunded		20			
Attach check or money order here.	Sign Here									
ac			Signa	ature of donor		Date				
Att		aid	Prepare	er's re		Date		Check if self-emplo	yed 🕨	
		repare se On	L Firm's i	name (or self-employed),						
				s, and ZIP code		Phone r	no. 🕨 ()		

Form 709 (2002) 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	В	с	D	E	
Item umber	 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 	Donor's adjusted basis of gift	Date of gift	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 • 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								
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					
2 0	Dne-half of itemsattrik	instructions) 2						
3 E	alance (subtract line 2 from line 1)	3						
4 0	Sifts of spouse to be included (from Schedule A, Part 3, line 2 of spo	use's return—see inst	ructions) 4					
	If any of the gifts included on this line are also subject to the generation-skipping transfer tax, check here ► □ and enter those gifts also on Schedule C, Part 1.							
5 T	otal gifts (add lines 3 and 4)							
6 T	otal annual exclusions for gifts listed on Schedule A (including line 4,	, above) (see instructio						
7 T	otal included amount of gifts (subtract line 6 from line 5)		7					
Deduc	tions (see instructions)							
	Sifts of interests to spouse for which a marital deduction will be claimed n items of Schedule A							
9 E	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	12						
	Subtract line 12 from line 7		13					
	Generation-skipping transfer taxes payable with this Form 709 (from S	I. H, Total) . 14						
15 T	axable gifts (add lines 13 and 14). Enter here and on line 1 of the Ta	ge 1 15						

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).

caler	A ndar year or ndar quarter instructions)	B Internal Revenue office where prior return was filed	C Amount of unified credit 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	
1 To	otals for prior p	periods				
3 To	otal amount of	by which total specific exemption, line 1, column D, f taxable gifts for prior periods (add amount, colum re and on line 2 of the Tax Computation on page 1.)	n E, line 1, and amou		- 700 /	

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

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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 Item No. (from Schedule A Part 2, col. A)			C Split Gifts nter ½ of col. B) ee instructions)	D Subtract from co	col. C		E Iontaxable ion of transfer		F Net Transfer (subtract col. E from col. D)
1									
2									
E									
6									
was required to (see the instruction 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	ou spo (en	Split gifts from buse's Form 709 ter item number)		ouse's		Iontaxable ion of transfer	Net transfer (subtract col. E from col. D)	
709 here.	t 2, of your spouse's r	<u>S-</u>							
gift in the order your spouse's S	ter the item number of it appears in column A chedule A, Part 2. We refix "S-" to distinguish	of S-							
spouse's item n	umbers from your own	whon							
you complete co Part 3.	olumn A of Schedule C								
	each gift, enter the an								
your spouse's F	mn C, Schedule C, Par orm 709.	S-							
Part 2—GST	Exemption Recor	nciliation (Sec	tion 2631) an	d Section 2652(a	a)(3) Electio	n			
Check box ►	if you are ma	aking a section	2652(a)(3) (spe	cial QTIP) election	n (see instruc	tions)			
Enter the item	numbers (from Sch	edule A) of the	gifts for which	you are making th	nis election	•			
1 Maximu	m allowable exempt	ion (see instruc	tions)					1	
2 Total exemption used for periods before filing this return								2	
3 Exempti	on available for this	return (subtrac	t line 2 from lin	ne 1)				3	
4 Exempti	on claimed on this r	eturn (from Par	t 3, col. C tota	l, below)				4	
•	on allocated to tran				ttach a Noti	ce of All	ocation. (See	5	
6 Add line	s 4 and 5							6	
	on available for futu	ire transfers (su	ıbtract line 6 fr	om line 3)				7	
	Computation B			E			G		
A Item No. (from Schedule C, Part 1)	в Net transfer (from Schedule C, Part 1, col. F)	C GST Exemption Allocated	D Divide col. C by col. B	L Inclusion Ratio (subtract col. D from 1.000)	F Maximum E Tax Ra		Applicable Rate (multiply col. E by col. F)		H eneration-Skipping Transfer Tax iply col. B by col. G)
1					50% (.5	50)			
2					50% (.5				
3					50% (.5				
4					50% (.5				
5 6					50% (.5			+	
0					50% (.5 50% (.5				
			-		50% (.5 50% (.5				
			-		50% (.5				
					50% (.5				
Total exemptio	on claimed. Enter								
	line 4, Part 2,				e, on line 14 of				
-	ot exceed line 3,			, Part 3, and on li					
Part 2, above			page 1.	<u> </u>					700 (2000)