

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

Department of the Treasury
Internal Revenue Service

(For gifts made during calendar year ~~2009~~)

2010

~~2009~~

▶ See separate instructions.

Part 1 - General Information

1 Donor's first name and middle initial	2 Donor's last name	3 Donor's social security number
4 Address (number, street, and apartment number)		5 Legal residence (domicile)
6 City, state, and ZIP code		7 Citizenship (see instructions)
8 If the donor died during the year, check here <input type="checkbox"/> and enter date of death _____, _____.		Yes No
9 If you extended the time to file this Form 709, check here <input type="checkbox"/>		
10 Enter the total number of donees listed on Schedule A. Count each person only once. ▶		
11a Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 11b		
b If the 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-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? (See instructions.) (If the answer is "Yes," the following information must be furnished and your spouse must sign the consent shown below. If the answer is "No," skip lines 13-18 and go to Schedule A.)		
13 Name of consenting spouse	14 SSN	
15 Were you married to one another during the entire calendar year? (see instructions)		
16 If 15 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed/deceased, and give date (see instructions) ▶		
17 Will a gift tax return for this year be filed by your spouse? (If "Yes," mail both returns in the same envelope.)		
18 Consent of Spouse. I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.		

Consenting spouse's signature ▶ Date ▶

Attach check or money order here.

Part 2 - Tax Computation

1	Enter the amount from Schedule A, Part 4, line 11	1		
2	Enter the amount from Schedule B, line 3	2		
3	Total taxable gifts. Add lines 1 and 2	3		
4	Tax computed on amount on line 3 (see <i>Table for Computing Gift Tax</i> in separate instructions)	4		
5	Tax computed on amount on line 2 (see <i>Table for Computing Gift Tax</i> in separate instructions)	5		
6	Balance. Subtract line 5 from line 4	6		
7	Maximum unified credit (nonresident aliens, see instructions)	7	345,800	00
8	Enter the unified credit against tax allowable for all prior periods (from Sch. B, line 1, col. C)	8		
9	Balance. Subtract line 8 from line 7	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)	10		
11	Balance. Subtract line 10 from line 9	11		
12	Unified credit. Enter the smaller of line 6 or line 11	12		
13	Credit for foreign gift taxes (see instructions)	13		
14	Total credits. Add lines 12 and 13	14		
15	Balance. Subtract line 14 from line 6. Do not enter less than zero	15		
16	Balance. Subtract line 15 from line 6. Do not enter less than zero	16		
17	Total tax. Add lines 15 and 16	17		
18	Gift and generation-skipping transfer taxes prepaid with extension of time to file	18		
19	If line 18 is less than line 17, enter balance due (see instructions)	19		
20	If line 18 is greater than line 17, enter amount to be refunded	20		

Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge 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.

Sign Here
Signature of donor Date

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer's Use Only
Preparer's signature Date Check if self-employed Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN
Phone no.

XX

delete "SSN or" and close up line.

2010

Close up title

Close up line and put a line break at the end of "made"

delete and close up line

SCHEDULE A Computation of Taxable Gifts (Including transfers in trust) (see instructions)

A Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation Yes No

B Check here if you elect under section 529(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 to Gift Tax. Gifts less political organization, medical, and educational exclusions. (see 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)
1							

Gifts made by spouse — *complete only if you are splitting gifts with your spouse and he/she also made gifts.*

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Total of Part 1. Add amounts from Part 1, column H ▶

Part 2. -- RESERVED --

-- RESERVED --

Part 3. -- RESERVED --

-- RESERVED --

Part 4—Taxable Gift Reconciliation

Table with 11 rows for gift reconciliation. Line 1: Total value of gifts of donor. Line 2: Total annual exclusions. Line 3: Total included amount. Lines 4-7: Deductions (interests to spouse, marital, charitable). Line 8: Total deductions. Line 9: Subtract line 8 from line 3. Line 10: --RESERVED--. Line 11: Taxable gifts.

Terminable Interest (QTIP) 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 (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).

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.

12 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).

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).

Table with 5 columns: A (Calendar year or quarter), B (Internal Revenue office), C (Amount of unified credit), D (Amount of specific exemption), E (Amount of taxable gifts). Includes summary rows 1, 2, and 3.

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

SCHEDULE C

-- RESERVED --

-- RESERVED --