

**SCHEDULE R-1  
(Form 706)**

(Rev. August 2013)  
Department of the Treasury  
Internal Revenue Service

**Generation-Skipping Transfer Tax**

Direct Skips From a Trust  
Payment Voucher

OMB No. 1545-0015

**Executor:** File one copy with Form 706 and send two copies to the fiduciary. Do not pay the tax shown. See instructions for details.  
**Fiduciary:** See instructions for details. Pay the tax shown on line 6.

Name of trust		Trust's EIN
Name and title of fiduciary	Name of decedent	
Address of fiduciary (number and street)	Decedent's SSN	Service Center where Form 706 was filed
City, state, and ZIP or postal code	Name of executor	
Address of executor (number and street)	City, state, and ZIP or postal code	
Date of decedent's death	Filing due date of Schedule R, Form 706 (with extensions)	

**Part 1. Computation of the GST Tax on the Direct Skip**

Description of property interests subject to the direct skip	Estate tax value
<b>1</b> Total estate tax value of all property interests listed above . . . . .	<b>1</b>
<b>2</b> Estate taxes, state death taxes, and other charges borne by the property interests listed above . . . . .	<b>2</b>
<b>3</b> Tentative maximum direct skip from trust (subtract line 2 from line 1) . . . . .	<b>3</b>
<b>4</b> GST exemption allocated . . . . .	<b>4</b>
<b>5</b> Subtract line 4 from line 3 . . . . .	<b>5</b>
<b>6 GST tax due from fiduciary</b> (divide line 5 by 3.5). <b>(See instructions if property will not bear the GST tax.)</b> . . . . .	<b>6</b>

Under penalties of perjury, I declare that I have examined this document, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

\_\_\_\_\_  
Signature(s) of executor(s) \_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of fiduciary or officer representing fiduciary \_\_\_\_\_  
Date

---

## Instructions for the Trustee

---

### Introduction

Schedule R-1 (Form 706) serves as a payment voucher for the Generation-Skipping Transfer (GST) tax imposed on a direct skip from a trust, which you, the trustee of the trust, must pay. The executor completes the Schedule R-1 (Form 706) and gives you two copies. File one copy and keep one for your records.

---

### How to pay

You can pay by check or money order or by electronic funds transfer.

To pay by check or money order:

- Make it payable to "United States Treasury."
- The amount of the check or money order should be the amount on line 6 of Schedule R-1.
- Write "GST Tax" and the trust's EIN on the check or money order.

To pay by electronic funds transfer:

- Funds must be submitted through the Electronic Federal Tax Payment System (EFTPS).
  - Establish an EFTPS account by visiting [www.eftps.gov](http://www.eftps.gov) or calling 1-800-555-4477.
  - To be considered timely, payments made through EFTPS must be completed no later than 8 p.m. Eastern time the day **before** the due date.
- 

### Signature

You must sign the Schedule R-1 in the space provided.

---

### What to mail

Mail your check or money order, if applicable, and the copy of Schedule R-1 that you signed.

---

### Where to mail

Mail to the Department of the Treasury, Internal Revenue Service Center, Cincinnati, OH 45999.

---

### When to pay

The GST tax is due and payable 9 months after the decedent's date of death (shown on the Schedule R-1). You will owe interest on any GST tax not paid by that date.

---

### Automatic extension

You have an automatic extension of time to file Schedule R-1 and pay the GST tax. The automatic extension allows you to file and pay by 2 months after the due date (with extensions) for filing the decedent's Schedule R (shown on the Schedule R-1).

If you pay the GST tax under the automatic extension, you will be charged interest (but no penalties).

---

### Additional information

For more information, see section 2603(a)(2) and the Instructions for Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.

---