



---

## 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.

---