

**SCHEDULE R-1  
(Form 706)**(Rev. August 2025)  
Department of the Treasury  
Internal Revenue Service**Generation-Skipping Transfer Tax**Payment Voucher for Direct Skips From a Trust  
Go to [www.irs.gov/Form706](http://www.irs.gov/Form706) for instructions and the latest information.

OMB No. 1545-0015

**Executor:** File one copy with Form 706 and send a copy to the fiduciary. Do not pay the tax shown. See instructions for details.**Fiduciary:** See the *Instructions for the Trustee*, later, for details. Pay the tax shown on line 9.**Part I** Fiduciary and Executor Information (see instructions)

<b>1</b> Name of trust			<b>2</b> Trust's EIN	
<b>3a</b> Decedent's first name and middle initial			<b>3b</b> Decedent's last name	<b>3c</b> Decedent's SSN
<b>4</b> Service Center where Form 706 was filed				
<b>5a</b> Fiduciary's first name		<b>5b</b> Fiduciary's last name		<b>5c</b> Fiduciary's title
<b>5d</b> Fiduciary's address (number and street)				<b>5e</b> Apt. or suite no.
<b>5f</b> City, town, or post office. For foreign addresses, also complete lines 5i, 5j, and 5k.				<b>5g</b> State
<b>5h</b> ZIP code				
<b>5i</b> Foreign country name				<b>5j</b> Foreign province/state/county
<b>5k</b> Foreign postal code				
<b>6a</b> Executor's first name		<b>6b</b> Executor's last name		
<b>6c</b> Executor's address (number and street)				<b>6d</b> Apt. or suite no.
<b>6e</b> City, town, or post office. For foreign addresses, also complete lines 6h, 6i, and 6j.				<b>6f</b> State
<b>6g</b> ZIP code				
<b>6h</b> Foreign country name				<b>6i</b> Foreign province/state/county
<b>6j</b> Foreign postal code				
<b>7</b> Decedent's date of death				<b>8</b> Filing due date of Schedule R (Form 706) (with extensions)

**Part II** GST Tax on the Direct Skip

<b>1</b> Enter the estate tax value of all property or interest subject to the direct skip.		
<b>(i)</b> Item number	<b>(ii)</b> Description of property interests subject to the direct skip	<b>(iii)</b> Estate tax value
<b>1</b>		

(continued on next page)

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

If additional entries are needed, duplicate and use this page.

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## 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 a copy. Sign the copy. File one copy, and keep one for your records.

### How to pay

You can pay the amount on line 9 of Schedule R-1 by check or money order or by electronic funds transfer.

To pay by check or money order:

- Make it payable to "United States Treasury."
- 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, Kansas City, MO 64999.

### 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 on how to complete Schedule R-1, see section 2603(a)(2) and the Instructions for Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return.

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