

Form **706-GS(D)** **Generation-Skipping Transfer Tax Return for Distributions**

(Rev. August 2025)

Use for distributions made after December 31, 2010.

OMB No. 1545-0015

Department of the Treasury
Internal Revenue Service

For calendar year

Go to www.irs.gov/Form706GSD for instructions and the latest information.

Attach a copy of all Forms 706-GS(D-1) to this return.

Part I **General Information** (see instructions)

1a Name of skip person distributee	1b SSN of individual distributee	1c TIN of trust distributee
2a Name and title of person filing return (if different from line 1a)		
2b Address of distributee or person filing return (number and street)		2c Apt. or suite no.
2d City, town, or post office. For foreign addresses, also complete lines 2g, 2h, and 2i.		2e State
		2f ZIP code
2g Foreign country name	2h Foreign province/state/county	2i Foreign postal code

Part II **Tax Computation.** Complete Part III before completing Part II (see instructions).

3 Total amounts of transfers. Add together all the amounts entered in Part III, line 11, column (c) .	3	
4 Adjusted allowable expenses (see instructions)	4	
5 Taxable amount. Subtract line 4 from line 3	5	
6 Maximum federal estate tax rate (see instructions)	6	%
7 Generation-skipping transfer tax. Multiply line 5 by line 6	7	
8 Payment, if any, made with Form 7004	8	
9 Tax due. If the amount on line 7 is more than the amount on line 8, subtract line 8 from line 7. For details on how to pay, go to www.irs.gov/Payments or see the instructions	9	
10a Overpayment. If the amount on line 8 is more than the amount on line 7, subtract line 7 from line 8 and complete lines 10b, 10c, and 10d	10a	
b Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d Account number		

Under penalties of perjury, I declare that I have examined this return, along with accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than trustee or designated filer) is based on all information of which preparer has any knowledge.

Sign Here

Signature

Date

Paid Preparer Use Only

Preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 706. Cat. No. 10327Q Form **706-GS(D)** (Rev. 8-2025) Created 5/28/25

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

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