

Form **706-GS(D-1)**

(Rev. August 2025)

Department of the Treasury
Internal Revenue Service**Notification of Distribution From a
Generation-Skipping Trust**

Complete for each skip person distributee.

For calendar year

Go to www.irs.gov/Form706GSD1 for instructions and the latest information.

OMB No. 1545-0015

Copy A: Send to IRS**Part I General Information** (see instructions)

1a Name of skip person distributee		1b Skip person distributee's TIN (see instructions)	
1c Skip person distributee's address (number and street)			1d Apt. or suite no.
1e City, town, or post office. For foreign addresses, also complete 1h, 1i, and 1j.		1f State	1g ZIP code
1h Foreign country name	1i Foreign province/state/county		1j Foreign postal code
2a Name of trust		2b TIN of trust	
2c Trust address (number and street)			2d Apt. or suite no.
2e City, town, or post office. For foreign addresses, also complete 2h, 2i, and 2j.		2f State	2g ZIP code
2h Foreign country name	2i Foreign province/state/county		2j Foreign postal code

Part II Distributions (see instructions)**3** Describe each distribution below.

(a) Item number	(b) Description of property	(c) Date of distribution	(d) Inclusion ratio	(e) Value	(f) Tentative transfer (multiply col. (e) by col. (d))
1					

(continued on next page)

Part III Trust Information (see instructions)**4** If this is not an explicit trust, check here and attach a statement describing the arrangement that makes its effect substantially similar to an explicit trust ☐**5** Has any property been contributed to this trust since the last Form 706-GS(T) or (D-1) was filed? If "Yes," attach a schedule showing the trust's inclusion ratio has been refigured**6** Have any contributions been made to this trust since the last Form 706-GS(T) or (D-1) was filed that were not included in calculating the trust's inclusion ratio? If "Yes," attach a statement explaining why the contributions were not included**7** Has any exemption been allocated to this trust by reason of the deemed allocation rules?

Yes	No

Under penalties of perjury, I declare that I have examined this return, including 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 is based on all information of which preparer has any knowledge.

Signature of trustee _____ Date _____

Signature of preparer other than trustee _____ Date _____

Address _____

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

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Form 706-GS(D-1) (Rev. August 2025) Department of the Treasury Internal Revenue Service	Notification of Distribution From a Generation-Skipping Trust Complete for each skip person distributee. For calendar year Go to www.irs.gov/Form706GSD1 for instructions and the latest information.	OMB No. 1545-0015
		Copy B: For Distributee

Part I General Information (see instructions)

1a Name of skip person distributee		1b Skip person distributee's TIN (see instructions)	
1c Skip person distributee's address (number and street)		1d Apt. or suite no.	
1e City, town, or post office. For foreign addresses, also complete 1h, 1i, and 1j.		1f State	1g ZIP code
1h Foreign country name	1i Foreign province/state/county	1j Foreign postal code	
2a Name of trust		2b TIN of trust	
2c Trust address (number and street)		2d Apt. or suite no.	
2e City, town, or post office. For foreign addresses, also complete 2h, 2i, and 2j.		2f State	2g ZIP code
2h Foreign country name	2i Foreign province/state/county	2j Foreign postal code	

Part II Distributions (see instructions)

3 Describe each distribution below.					
(a) Item number	(b) Description of property	(c) Date of distribution	(d) Inclusion ratio	(e) Value	(f) Tentative transfer (multiply col. (e) by col. (d))
1					

Skip person distributee. To report this distribution, you must file Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, at the following address: Internal Revenue Service, Attn: E&G, Stop 824G, 7940 Kentucky Drive, Florence, KY 41042-2915.

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Instructions for Skip Person Distributee

General Instructions

Purpose of Form

Form 706-GS(D-1) is used by a trustee to report to the distributee and to the IRS distributions from a trust that are subject to the generation-skipping transfer tax. The skip person distributee uses the information on Form 706-GS(D-1) to complete Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions.

Attach a copy of each Form 706-GS(D-1) you received during the year to your Form 706-GS(D). You should also keep a copy for your records.

Errors

If you believe the trustee has made an error on your Form 706-GS(D-1), notify the trustee and ask for a corrected Form 706-GS(D-1). Do not change any items on your copy. Be sure to ask the trustee to send a copy of the corrected Form 706-GS(D-1) to the IRS.

Specific Instructions

Part I

Line 2b. Enter the trust's taxpayer identification number from Part I of this form on Form 706-GS(D), Part III, line 11, column (a).

Part II

Duplicate and use pages 2 and 4 if additional entries are needed.

Column (a). Use the same item number used here for the corresponding entry on Form 706-GS(D), Part III, line 11, column (b).

Column (c). The date of distribution is the date the title to the property distributed passed from the trustee to the distributee. This is the date used to determine the value of the distribution.

Column (f). Enter the tentative transfer amount on Form 706-GS(D), Part III, line 11, column (c).

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