RAFT — DO NOT FILE

SCHEDULE R (Form 706)

(August 2025)
Department of the Treasury
Internal Revenue Service

Decedent's name as it appears on Form 706

Generation-Skipping Transfer Tax

Attach to Form 706.

Go to www.irs.gov/Form706 for instructions and the latest information.

OMB No. 1545-0015

Decedent's social security number

The generation-skipping transfer (GST) tax is imposed on taxable transfers of interests in property located outside the United States as well as property located inside the United States. See instructions.

Note: To avoid application of the deemed allocation rules, Form 706 and Schedule R (Form 706) should be filed to allocate the GST exemption to trusts that may later have taxable terminations or distributions under section 2612 even if the form is not required to be filed to report estate or GST tax.

Par	II GST Exemption Reconcilia	tion (Section 26	31) and Special QT	IP Election (Section	1 2652	2(a)(3))
Note:	To make a section 2652(a)(3) (special QT	IP) election, list qua	lifying property in Part I,	line 9, below. See instru	ctions	for details.
1	Maximum allowable GST exemption				1	
2	Total GST exemption allocated by the o	decedent against de	ecedent's lifetime transf	ers	2	
3	Total GST exemption allocated by the	executor, using Form	m 709, against deceden	t's lifetime transfers .	3	
4	GST exemption allocated on Part II, line	e7			4	
5	GST exemption allocated on Part III, lin	e7			5	
6	Total GST exemption allocated on Sche	edule(s) R-1 (Form 7	706), Part II, line 7		6	
7	Total GST exemption allocated to inter	vivos transfers and	direct skips. Add lines 2	2, 3, 4, 5, and 6	7	
8	GST exemption available to allocate to	trusts and section	n 2032A interests. Subt	ract line 7 from line 1	8	
9	List the allocation of GST exemption to	trusts (as defined f	or GST tax purposes):			
	A Name of trust	B Trust's EIN (if any)	GST exemption allocated on lines 2–6 above (see instructions)	D Additional GST exemption allocated (see instructions)		E Trust's inclusion ratio (optional) (see instructions)
10	Total additional GST exemption alloca	 ted. Add all amoun	ts in column D.			
44	May not exceed line 8, above GST exemption available to allocate			ndividual hanafiaiariaa		
11	Subtract line 10 from line 8. You must a				11	

Schedule R (Form 706) (8-2025)

Pa	rt II Direct Skips Where	the Property Interests Transferred Bear the GST Tax on the I	Direc	t Skips
1	Enter the direct skips where p	roperty interests transferred are to bear the GST tax on the transfers.		
	(i) Name of skip person	(ii) Description of property interest transferred		(iii) Estate tax value
2	Total estate tax values of all p	roperty interests. Add all amounts in column (iii)	2	
3		s, and other charges borne by the property interests listed above	3	
4	GST taxes borne by the prope	erty interests listed above but imposed on direct skips other than those ructions	4	
5	Total fixed taxes and other char		5	
6		et skips. Subtract line 5 from line 2	6	
7		e instructions	7	
8			8	
9		3.5	9	
10	Enter the amount from Part III,	line 9	10	
11	Total GST taxes payable by	the estate. Add lines 9 and 10. Enter here and on Form 706, Part II,		

Schedule R (Form 706) (8-2025)

Enter the direct skips where p	roperty interests transferred do not bear the GST tax on the transfers.	
(i) Name of skip person	(ii) Description of property interest transferred	(iii) Estate tax va
	roperty interests. Add all amounts in column (iii)	2
	s, and other charges borne by the property interests listed above erty interests listed above but imposed on direct skips other than those	3
	ructions	4
	ges. Add lines 3 and 4	5
	t skips. Subtract line 5 from line 2	6
· · · · · · · · · · · · · · · · · · ·	e instructions	7
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