

OMB No. 1545-0015

Decedent's name as it appears on Form 706

Decedent's social security number

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.

Note: To make a section 2652(a)(3) (special QTIP) election, list qualifying property in Part I, line 9, below. See instructions for details.

1	Maximum allowable GST exemption	1	
2	Total GST exemption allocated by the decedent against decedent's lifetime transfers	2	
3	Total GST exemption allocated by the executor, using Form 709, against decedent's lifetime transfers .	3	
4	GST exemption allocated on Part II, line 7	4	
5	GST exemption allocated on Part III, line 7	5	
6	Total GST exemption allocated on Schedule(s) R-1 (Form 706), Part II, line 7	6	
7	Total GST exemption allocated to inter vivos transfers and direct skips. Add lines 2, 3, 4, 5, and 6 . .	7	
8	GST exemption available to allocate to trusts and section 2032A interests. Subtract line 7 from line 1	8	
9	List the allocation of GST exemption to trusts (as defined for GST tax purposes):		
A	B	C	D
Name of trust	Trust's EIN (if any)	GST exemption allocated on lines 2–6 above (see instructions)	Additional GST exemption allocated (see instructions)
10	Total additional GST exemption allocated. Add all amounts in column D. May not exceed line 8, above	10	
11	GST exemption available to allocate to section 2032A interests received by individual beneficiaries. Subtract line 10 from line 8. You must attach special-use allocation statement. See instructions	11	

DRAFT – DO NOT FILE

DRAFT – DO NOT FILE

1 Enter the direct skips where property interests transferred are to bear the GST tax on the transfers.

Schedule R (Form 706) (8-2025)

DRAFT – DO NOT FILE

1 Enter the direct skips where property interests transferred **do not** bear the GST tax on the transfers.

[illegible]

2	Total estate tax values of all property interests. Add all amounts in column (iii)	2	
3	Estate taxes, state death taxes, and other charges borne by the property interests listed above . .	3	
4	GST taxes borne by the property interests listed above but imposed on direct skips other than those shown on this Part III. See instructions	4	
5	Total fixed taxes and other charges. Add lines 3 and 4	5	
6	Total tentative maximum direct skips. Subtract line 5 from line 2	6	
7	GST exemption allocated. See instructions	7	
8	Subtract line 7 from line 6	8	
9	GST tax due. Multiply line 8 by 40% (0.40). Enter here and on Part II, line 10	9	

DRAFT – DO NOT FILE

DRAFT – DO NOT FILE