



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Form **709**

**United States Gift (and Generation-Skipping Transfer) Tax Return**

OMB No. 1545-0020

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form709](http://www.irs.gov/Form709) for instructions and the latest information.

(For gifts made during calendar year 2025)

**2025**

**Part I General Information**

1 Donor's first name and middle initial		2 Donor's last name		3 Donor's social security number		
4 Address (number and street). If you have a P.O. box, see instructions.				5 Apt. no.		
6 City, town, or post office. If you have a foreign address, also complete spaces below.			7 State		8 ZIP code	
9 Foreign country name			10 Foreign province/state/county		11 Foreign postal code	
12 Legal residence (domicile)			13 Citizenship (see instructions)			
14	If the donor died during the year, check here <input type="checkbox"/> and enter date of death .....				Yes	No
15	If an amended return, check here <input type="checkbox"/>					
16	If you extended the time to file this Form 709, check here <input type="checkbox"/>					
17	Enter the total number of donees listed on Schedule A. Count each person only once .....					
18a	Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 18b					
b	Has your address changed since you last filed Form 709 (or 709-A)?					
19	Gifts by spouses to third parties. Did you and/or your spouse make gifts to third parties? See instructions. (If the answer is "Yes," complete Part III on page 2.)					
20	Have you applied a deceased spousal unused exclusion (DSUE) amount received from a predeceased spouse to a gift or gifts reported on this or a previous Form 709? If "Yes," complete Schedule C					
21	Does any gift or other transfer reported on this Form 709 include a digital asset (or a financial interest in a digital asset)? See instructions					

**Part II Tax Computation**

1	Enter the amount from Schedule A, Part 4, line 11	1	
2	Enter the amount from Schedule B, line 3	2	
3	Total taxable gifts. Add lines 1 and 2	3	
4	Tax computed on amount on line 3 (see Table for Computing Gift Tax in instructions)	4	
5	Tax computed on amount on line 2 (see Table for Computing Gift Tax in instructions)	5	
6	Balance. Subtract line 5 from line 4	6	
7	Applicable credit amount. If donor has DSUE amount from predeceased spouse(s) or Restored Exclusion Amount, enter amount from Schedule C, line 5; otherwise, see instructions	7	
8	Enter the applicable credit against tax allowable for all prior periods from Schedule B, line 1, col. (c)	8	
9	Balance. Subtract line 8 from line 7. Do not enter less than zero	9	
10	Enter 20% (0.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977. See instructions	10	
11	Balance. Subtract line 10 from line 9. Do not enter less than zero	11	
12	Applicable credit. Enter the smaller of line 6 or line 11	12	
13	Credit for foreign gift taxes. See instructions	13	
14	Total credits. Add lines 12 and 13	14	
15	Balance. Subtract line 14 from line 6. Do not enter less than zero	15	
16	Generation-skipping transfer taxes from Schedule D, Part 3, col. (g), total	16	
17	<b>Total tax.</b> Add lines 15 and 16	17	
18	Gift and generation-skipping transfer taxes prepaid with extension of time to file	18	
19	<b>Tax due.</b> If the amount on line 17 is more than the amount on line 18, subtract line 18 from line 17. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see the instructions	19	
20a	<b>Overpayment.</b> If the amount on line 18 is more than the amount on line 17, subtract line 17 from line 18 and complete lines 20b, 20c, and 20d	20a	
b	Routing number	c Type:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		

**Sign Here**

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title
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May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No
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**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			
Firm's address	Phone no.			

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**Part III Spouse's Consent on Gifts to Third Parties**

		Yes	No
<b>1</b>	<b>Gifts by spouses to third parties.</b> Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? See instructions. (If the answer is "Yes," the following information must be furnished. <b>If the answer is "No," skip lines 2-7.</b> ) . . . . .		
<b>2</b>	Name of consenting spouse _____		
<b>3</b>	SSN of consenting spouse _____		
<b>4</b>	Were you married to one another during the entire calendar year? See instructions . . . . .		
<b>5</b>	If line 4 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed/deceased, and give date. See instructions _____		
<b>6</b>	Will a gift tax return for this year be filed by your spouse? If "Yes," mail both returns in the same envelope . . . . .		
<b>7</b>	<b>Consent of Spouse.</b> Have you obtained required spousal consent for gifts made to third parties to be considered as made one-half by each spouse? If "Yes," <b>you must attach a Notice of Consent.</b> See instructions . . . . .		

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**SCHEDULE A** Computation of Taxable Gifts (Including transfers in trust) (see instructions) (continued)

**Part 3—Indirect Skips and Other Transfers in Trust.** Gifts to trusts that are indirect skips as defined under section 2632(c) or to trusts that are currently subject to gift tax and may later be subject to generation-skipping transfer tax. You must list these gifts in chronological order.

(a) Item number	(b) Donee's name and address	(c) Relationship to donor (if any)	(d) Description of gift	(e) Donor's adjusted basis of gift	(f) Date of gift	(g) Value at date of gift	(h) For split gifts, enter 1/2 of column (g)	(i) Net transfer (subtract col. (h) from col. (g))	Check boxes where applicable				
									(j) Reserved for future use	(k) Charitable gift	(l) Deductible gift to spouse	(m) 2652(a)(3) election	(n) 2632(c) election
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**SCHEDULE A** Computation of Taxable Gifts (Including transfers in trust) (see instructions) (continued)

**Part 4—Taxable Gift Reconciliation**

<b>1</b>	Total value of gifts of donor. Add totals from column (i) of Parts 1, 2, and 3 . . . . .			<b>1</b>	
<b>2</b>	Total annual exclusions for gifts listed on line 1 (see instructions) . . . . .			<b>2</b>	
<b>3</b>	Total included amount of gifts. Subtract line 2 from line 1 . . . . .			<b>3</b>	
<b>Deductions</b> (see instructions)					
<b>4</b>	Gifts of interests to U.S. citizen spouse for which a marital deduction will be claimed. Enter the total value of items on Parts 1 and 3 of Schedule A for which the box in column (l) is checked . . . . .	<b>4</b>			
<b>5</b>	Exclusions attributable to gifts on line 4 . . . . .	<b>5</b>			
<b>6</b>	Marital deduction. Subtract line 5 from line 4 . . . . .	<b>6</b>			
<b>7</b>	Charitable deduction. Enter the total value of items on Parts 1 and 3 of Schedule A for which the box in column (k) is checked, less exclusions . . . . .	<b>7</b>			
<b>8</b>	Total deductions. Add lines 6 and 7 . . . . .			<b>8</b>	
<b>9</b>	Subtract line 8 from line 3 . . . . .			<b>9</b>	
<b>10</b>	Generation-skipping transfer taxes payable with this Form 709 (from Schedule D, Part 3, col. (g), total) . . . . .			<b>10</b>	
<b>11</b>	<b>Taxable gifts.</b> Add lines 9 and 10. Enter here and on page 1, Part II—Tax Computation, line 1 . . . . .			<b>11</b>	

**Qualified Terminable Interest Property (QTIP) Marital Deduction** (See instructions for Schedule A, Part 4, line 4.)

If a trust (or other property) meets the requirements of qualified terminable interest property under section 2523(f), and:

- a. The trust (or other property) is listed on Schedule A and the box in column (l) is checked; and
- b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4, then the donor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2523(f).

If less than the entire value of the trust (or other property) that the donor has included in Parts 1 and 3 of Schedule A is entered as a deduction on line 4, the donor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) listed in Parts 1 and 3 of Schedule A.

If you make the QTIP election, the terminable interest property involved will be included in your spouse's gross estate upon your spouse's death (section 2044). See instructions for line 4 of Schedule A. If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, your spouse will be considered to have made a transfer of the entire property that is subject to the gift tax. See *Transfer of Certain Life Estates Received From Spouse* in the instructions.

You may make the special QTIP election to treat the entire trust as non-QTIP for purposes of the generation-skipping transfer tax by checking the box in column (m).

**12 Election Out of QTIP Treatment of Annuities**

Check here if you elect under section 2523(f)(6) **not** to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). See instructions. Enter the item numbers from Schedule A for the annuities for which you are making this election.

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**SCHEDULE C Deceased Spousal Unused Exclusion (DSUE) Amount and Restored Exclusion**

Provide the following information to determine the DSUE amount and applicable credit received from prior spouses. Complete Schedule A before beginning Schedule C.

(a) Name of deceased spouse (dates of death after December 31, 2010, only)	(b) Date of death	(c) Portability election made?		(d) If "Yes," DSUE amount received from spouse	(e) DSUE amount applied by donor to lifetime gifts (list current and prior gifts)	(f) Date(s) of gift(s) (enter as mm/dd/yy for Part 1 and as yyyy for Part 2)
		Yes	No			
<b>Part 1—DSUE Received From Last Deceased Spouse</b>						
<b>Part 2—DSUE Received From Predeceased Spouse(s)</b>						
<b>TOTAL</b> (for all DSUE amounts applied from column (e) for Part 1 and Part 2. Enter here and on line 2 below)						
<b>1</b>	Donor's basic exclusion amount (see instructions)					<b>1</b>
<b>2</b>	Total from column (e), Parts 1 and 2					<b>2</b>
<b>3</b>	Restored Exclusion Amount (see instructions)					<b>3</b>
<b>4</b>	Add lines 1, 2, and 3					<b>4</b>
<b>5</b>	Applicable credit on amount on line 4 (see <i>Table for Computing Gift Tax</i> in the instructions). Enter here and on line 7, Part II—Tax Computation					<b>5</b>

(If more space is needed, attach additional statements.)

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