

Form 709-NA

United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States

OMB No. 1545-0020

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form709NA for instructions and the latest information. (For gifts made during calendar year 2025)

2025

Part 1 - General Information

Form sections 1-20: Donor's first name, last name, U.S. taxpayer ID, legal residence, citizenship, date of birth, place of birth, address, city, state, ZIP code, foreign country, province, postal code, telephone, fax, email, death date, filing extension, donees, Form 709 filing status, previous Form 709-NA filing, address change, gift tax treaty, amended return.

Part 2 - Tax Computation

Form sections 1-15a: Tax computation table with lines 1-15a for taxable gifts, tax, credits, and overpayment.

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

Sign Here: Signature of donor, Date, and box for "May the IRS discuss this return with the preparer shown below? See instructions. Yes No"

Paid Preparer Use Only: Preparer's name, signature, date, self-employed checkbox, PTIN, firm's name, EIN, address, phone no.

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

- A** Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation . . . . .  **Yes**  **No**
- B** If you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period, check here  . See instructions. Attach a statement.

**Part 1 – Gifts Subject Only to Gift Tax.** Gifts less political organization, medical, and educational exclusions.

| (a)<br>Item<br>number | (b)<br>Donee's name and address | (c)<br>Relationship to donor<br>(if any) | (d)<br>Description of gift | (e)<br>Donor's adjusted<br>basis of gift | (f)<br>Date of gift | (g)<br>Value at<br>date of gift | Check boxes<br>where applicable         |  |  |
|-----------------------|---------------------------------|--|----------------------------|--|---------------------|---------------------------------|---|--|--|
|                       |                                 |  |                            |  |                     |                                 | (h)<br>Deductible<br>charitable<br>gift | (i)<br>Deductible<br>gift to<br>spouse | (j)<br>Section<br>2652(a)(3)<br>election |
| 1                     |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |
|                       |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 |

**Total of Part 1.** Add amounts from Part 1, column (g) . . . . .

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

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

**Part 2—Direct Skips.** Gifts that are direct skips and are subject to both gift tax and generation-skipping transfer tax. You must list the gifts in chronological order.

| (a)<br>Item<br>number                                       | (b)<br>Donee's name and address | (c)<br>Relationship to donor<br>(if any) | (d)<br>Description of gift | (e)<br>Donor's adjusted<br>basis of gift | (f)<br>Date of gift | (g)<br>Value at<br>date of gift | Check boxes<br>where applicable         |  |  |  |
|---|---------------------------------|--|----------------------------|--|---------------------|---------------------------------|---|--|--|--|
|   |                                 |  |                            |  |                     |                                 | (h)<br>Deductible<br>charitable<br>gift | (i)<br>Deductible<br>gift to<br>spouse | (j)<br>Section<br>2652(a)(3)<br>election | (k)<br>Section<br>2632(b)<br>election<br>out |
| 1   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
|   |                                 |  |                            |  |                     |                                 | <input type="checkbox"/>                | <input type="checkbox"/>               | <input type="checkbox"/>                 | <input type="checkbox"/>                     |
| <b>Total of Part 2.</b> Add amounts from Part 2, column (g) |                                 |  |                            |  |                     |                                 |   |  |  |  |

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

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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)<br>Item number  | (b)<br>Donee's name and address | (c)<br>Relationship to donor (if any) | (d)<br>Description of gift | (e)<br>Donor's adjusted basis of gift | (f)<br>Date of gift | (g)<br>Value at date of gift | Check boxes where applicable      |                                  |                                    |                                 |
|---|---------------------------------|---------------------------------------|----------------------------|---------------------------------------|---------------------|------------------------------|-----------------------------------|----------------------------------|------------------------------------|---------------------------------|
|   |                                 |                                       |                            |                                       |                     |                              | (h)<br>Deductible charitable gift | (i)<br>Deductible gift to spouse | (j)<br>Section 2652(a)(3) election | (k)<br>Section 2632(c) election |
| 1   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
|   |                                 |                                       |                            |                                       |                     |                              | <input type="checkbox"/>          | <input type="checkbox"/>         | <input type="checkbox"/>           | <input type="checkbox"/>        |
| <b>Total of Part 3.</b> Add amounts from Part 3, column (g) |                                 |                                       |                            |                                       |                     |                              |                                   |                                  |                                    |                                 |

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

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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 (g) of Schedule A, 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 interest 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 (i) 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 (h) 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-NA (from Schedule D, Part 3, column (g), total) . . . . .  |          | <b>10</b> |  |
| <b>11</b>                            | <b>Taxable gifts.</b> Add lines 9 and 10. Enter here and on Part 2—Tax Computation, line 1 . . . . .   |          | <b>11</b> |  |

**Gifts to Your Spouse**

- 12** In what country was your spouse born? \_\_\_\_\_
- 13** What is your spouse's date of birth? \_\_\_\_\_
- 14** Is your spouse a U.S. citizen?  Yes  No
- 15** If your spouse is a naturalized citizen, when and where did your spouse acquire citizenship? \_\_\_\_\_
- 16** If your spouse is not a U.S. citizen, of what country is your spouse a citizen? \_\_\_\_\_

**Terminable Interest (Qualified Terminable Interest Property) 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
- 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 Qualified Terminable Interest Property election, the terminable interest property involved will be included in your spouse's gross estate upon his or her 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, he or she 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.

- 17 Election Out of Qualified Terminable Interest Property 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 B** Gifts From Prior Periods

If you answered "Yes" on line 22a of Part 1 – General Information, see the instructions for completing Schedule B. If you answered "No," skip to the Part 2–Tax Computation (or Schedule D, if applicable). Complete Schedule A before beginning Schedule B. See instructions for recalculation of the column (c) amounts. Attach calculations.

| (a)<br>Calendar year or<br>calendar quarter<br>(see instructions)  | (b)<br>Internal Revenue office<br>where prior return was filed | (c)<br>Amount of applicable<br>credit (unified credit)<br>against gift tax<br>for periods after<br>December 31, 1976 | (d)<br>Amount of specific<br>exemption for prior<br>periods ending before<br>January 1, 1977 | (e)<br>Amount of<br>taxable gifts |
|--|--|--|--|-----------------------------------|
|  |  |  |  |                                   |
| 1 Totals for prior periods . . . . .   |  | 1  |  |                                   |
| 2 Amount, if any, by which total specific exemption, line 1, column (d), is more than \$30,000 . . . . .   |  |  | 2  |                                   |
| 3 Total amount of taxable gifts for prior periods. Add amount on line 1, column (e), and amount, if any, on line 2. Enter here and on Part 2–Tax Computation, line 2 . . . . . |  |  | 3  |                                   |

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

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**SCHEDULE D Computation of Generation-Skipping Transfer Tax**

**Note:** Inter vivos direct skips that are completely excluded by the GST exemption must still be fully reported (including value and exemptions claimed) on Schedule D.

**Part 1 — Generation-Skipping Transfers.** List items from Schedule A first, then items to be reported on Schedule D, including any transfers subject to an Estate Tax Inclusion Period (ETIP).

| (a)<br>Item number<br>(from Schedule A,<br>Part 2, col. (a), then<br>ETIP transfers,<br>if any) | (b)<br>Description<br>(only for ETIP transfers) | (c)<br>Value<br>(from Schedule A,<br>Part 2, col. (g),<br>or close of ETIP<br>described in col. (b)) | (d)<br>Nontaxable<br>portion of transfer | (e)<br>Net transfer<br>(subtract col. (d)<br>from col. (c)) |
|---|---|--|--|---|
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**SCHEDULE D** Computation of Generation-Skipping Transfer Tax *(continued)*

**Part 2—GST Exemption Reconciliation (Section 2631)**

Complete items 1–8 below if any gifts are listed on Schedule A, Parts 2 or 3 (direct skips, indirect skips, and other transfer in trust).

|   |  |   |
|---|--|---|
| 1 | Maximum allowable exemption (see instructions)   | 1 |
| 2 | Total exemption used for periods before filing this return   | 2 |
| 3 | Exemption available for this return. Subtract line 2 from line 1   | 3 |
| 4 | Exemption claimed on this return from Part 3, column (c), total below  | 4 |
| 5 | Automatic allocation of exemption to transfers reported on Schedule A, Part 3. To opt out of the automatic allocation rules, you must attach an "Election Out" statement. See instructions | 5 |
| 6 | Exemption allocated to transfers not shown on line 4 or line 5 above. <b>You must attach a "Notice of Allocation."</b> See instructions  | 6 |
| 7 | Add lines 4, 5, and 6  | 7 |
| 8 | Exemption available for future transfers. Subtract line 7 from line 3  | 8 |

**Part 3—Tax Computation**

| (a)<br>Item number<br>from Schedule D,<br>Part 1, col. (a)   | (b)<br>Net transfer<br>(from Schedule D,<br>Part 1, col. (e)) | (c)<br>GST exemption<br>allocated | (d)<br>Divide col. (c)<br>by col. (b) | (e)<br>Inclusion ratio<br>(Subtract col. (d)<br>from 1.000)  | (f)<br>Applicable rate<br>(multiply col. (e)<br>by 40% (0.40)) | (g)<br>Generation-skipping<br>transfer tax<br>(multiply col. (b)<br>by col. (f)) |
|--|---|-----------------------------------|---------------------------------------|--|--|--|
| 1  |   |                                   |                                       |  |  |  |
|  |   |                                   |                                       |  |  |  |
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|  |   |                                   |                                       |  |  |  |
|  |   |                                   |                                       |  |  |  |
|  |   |                                   |                                       |  |  |  |
| Total exemption claimed. Enter here and on Part 2, line 4, above. May not exceed Part 2, line 3, above |   |                                   |                                       | <b>Total generation-skipping transfer tax.</b> Enter here; also on Schedule A, Part 4, line 10; and on Part 2—Tax Computation, line 11 |  |  |

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